

**Exhibit B**

**Carlstedt Declaration**



were reviewed by me or professionals of EY LLP and EY US LLP (as defined below) or employees of other member firms of EYGL (as defined below) under my supervision and direction.

3. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain tax services (the “Services”) to the Debtors in connection with these chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters:<sup>3</sup>

- (a) Federal and state/local income and non-income tax advisory services in connection with the bankruptcy
- (b) Tax compliance services as follows:
  - (i) Preparation of US federal, state, local, Canada, and Puerto Rico income, franchise, and gross receipts tax returns for the tax year ended December 31, 2022
  - (ii) Tax compliance and provision assistance for tax year 2023
- (c) International and domestic transfer pricing services
- (d) Tax advisory services relative to the Employee Retention Credit (“ERC”)

#### **EY LLP’s Disinterestedness**

4. Based on the connections check process that is described herein, to the best of my knowledge, information and belief, EY LLP (a) does not hold or represent an interest adverse to the Debtors’ estates, and (b) is a “disinterested person,” as such term is defined in section 101(14) of the Bankruptcy Code, as required under section 327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information and belief, EY LLP’s retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under Section 327(a) of the Bankruptcy Code.

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<sup>3</sup> The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control.

5. During the ninety days before the Petition Date, the Debtors paid approximately \$877,000 to EY LLP.

**Professional Compensation and Reimbursement of Expenses**

6. EY LLP intends to charge the Debtors fees for the Services, as set forth in the Engagement Letters and summarized below.

- a. With respect to bankruptcy tax advisory services, the Debtors shall pay EY LLP based on the actual time that EY's professionals spend performing such services, billed at the following rates per hour, not including taxes: Partner/Principal - \$1,450; Managing Director - \$1,350; Senior Manager - \$1,050; Manager - \$950; Senior - \$660; Staff - \$440.
- b. With respect to tax compliance services:
  - i. EY LLP will charge a total fee of \$1,700,000 for the Tax Compliance Services. The Debtors already paid \$850,000 of this fee. The remaining \$850,000 of fees will be billed monthly in \$150,000 increments.
  - ii. The fees for additional compliance services will be based on the actual time that EY LLP's professionals spend performing them, billed at the following rates per hour, not including taxes: Partner/Managing Director - \$800; Senior Manager - \$700; Senior - \$500; Staff - \$400; Client Serving Associate - \$300.
- c. With respect to transfer pricing services, EY LLP will charge a total fee of \$91,670. The Debtors already paid \$84,500 of this fee, with \$9,270 remaining to be invoiced.

- d. With respect to ERC tax advisory services, EY LLP will charge the Debtors based on the time that EY LLP professionals spend performing such services, billed at the following hourly rates for each level of professional: Partner/Managing Director - \$825; Executive Director - \$775; Senior Manager - \$725; Manager - \$625; Senior - \$450; Staff - \$275.

7. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

8. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters, including all taxes, including value-added taxes, sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to the Services.

9. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

10. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

**Certain Other Terms of the Engagement Letters**

11. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

12. The Engagement Letters may be terminated by EY LLP or the Debtors in accordance with their terms. The Debtors or EY LLP may terminate the Engagement Letters at any time in writing, but in any event the Engagement Letters will terminate upon the effective date of the Debtors' confirmed plan of reorganization, or the liquidation of the Debtors' assets under chapter 11 or 7 of title 11 of the United States Code (the "Bankruptcy Code"), or otherwise. Notwithstanding such termination, however, the Debtors' estates will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

13. Copies of the Engagement Letters are submitted with this Declaration for approval.<sup>4</sup> EY LLP's provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters. Included among the terms and conditions set forth in the Engagement Letters is language substantially similar to the following:

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Client or its subsidiaries or of Ernst & Young) shall be brought in the Bankruptcy Court or the applicable District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any all

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<sup>4</sup> To the extent that this Declaration and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.

successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in the Appendix 1 to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Client, Ernst & Young and any all successors and assigns thereof.

**Ernst & Young Global Limited**

14. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited (“EYGL”), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The EYGL member firms have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

15. The particular firm that the Debtors seek to retain in these chapter 11 cases, EY LLP, is a member firm of EYGL in the United States. EY LLP does not have a parent entity, but rather is 100% owned by its partners. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public Accountants (“CPAs”).

16. In addition, Ernst & Young U.S. LLP (“EY US LLP”), the owners of which are EY LLP CPA partners and non-CPA principals, is another member firm of EYGL in the United States. EY US LLP provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. In particular, EY LLP uses EY US LLP personnel in providing

services to EY LLP's clients. Such EY US LLP personnel continue to be employed by EY US LLP, but work under EY LLP's supervision in EY LLP engagements.

### **Disclosure of Connections**

17. In connection with EY LLP's proposed retention by the Debtors, Debtors' counsel provided a list of names of parties in interest in these cases (the "PIIL") to EY LLP on or about August 2, 2023. The specific names that were set forth on the PIIL that EY LLP received from the Debtors' counsel are referred to herein as the parties in interest (the "Parties in Interest.")

18. EY LLP has access to a computer database (the "Database") that contains information about actual client engagements and potential engagement activity of all of the member firms of EYGL. The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (*e.g.*, adverse parties and co-clients). Thus, the Database indicates whether any Debtor entity is involved in an engagement by an EYGL member firm, in which a Party in Interest is a client.<sup>5</sup>

19. EY LLP caused the names of the Parties in Interest to be run through the Database. The disclosure schedule annexed hereto as Exhibit 6 lists the names of the Parties in Interest and whether a client engagement has been initiated in the Database during the last three years by EY LLP or any other EYGL member firm.

20. To the best of my knowledge, information and belief based on the information set forth in the Database, none of the services rendered to Parties in Interest by EY LLP or any other

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<sup>5</sup> The information in the Database is populated by the professionals who are providing services under each engagement. Therefore, the information in the Database may not be 100% correct with respect to all engagements, as human errors may occur. Furthermore, financial information pertaining to engagement activity is the proprietary and confidential information of each individual EYGL member firm. EY LLP may not have the right to access, or if accessed, disclose, such information relating to other EYGL member firms.



EYGL member firm have been in connection with the Debtors or these chapter 11 cases, except as otherwise stated herein.

21. Additionally, EY LLP conducted a search to determine whether EY US LLP (but not any other member firm of EYGL) has paid any person or entity that is specified on the PIIL as being a professional service provider that has been retained by a Party in Interest (the “Party-Retained Professionals”) to provide professional services during the last three years. Based on its search of that database, EY LLP has determined that EY US LLP has paid the following Party-Retained Professionals during the last three years for professional services: Akin Gump, Alvarez & Marshal, Alix Partners, FTI, Huron, Arnold & Porter and Milbank.

22. EY LLP cannot prohibit any other EYGL member firm from accepting any client engagements, including in matters that may be adverse to the Debtors or their bankruptcy estates. Nevertheless, if EY LLP becomes aware of any such engagement by another EYGL member firm, EY LLP will file a supplemental declaration with the Court that contains the pertinent information that EY LLP is authorized to disclose.<sup>6</sup> Moreover, if EY LLP becomes aware that another EYGL member firm represents a Party in Interest in a matter that is adverse to the Debtors or their bankruptcy estates, EY LLP will not permit anyone from such non-US EYGL member firm’s engagement team who provides services to the Party in Interest in the adverse matter to be involved in the Services that EY LLP provides for the Debtors during these chapter 11 cases.

23. In the ordinary course of business, certain EYGL member firms (“EY Support Firms”) provide various professional, administrative and back office support services for client-

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<sup>6</sup> There may be situations in which EY LLP will be unable to disclose engagements of non-US EYGL member firms. For example, laws or regulations applicable to a non-US EYGL member firm may preclude that firm from providing information regarding its client engagements to EY LLP, or applicable laws and regulations may prohibit disclosure. If that issue arises, EY LLP will discuss it with the Office of the United States Trustee to try to reach a resolution.

facing EYGL member firms throughout the world, as requested, coordinated and directed by such client-facing EYGL member firms (including EY LLP). An EY Support Firm assisted EY LLP in performing EY LLP's connections check for these chapter 11 cases. The costs paid by EY LLP to EY Support Firms for such connections check related services will not be billed to the Debtors. EY Support Firms do not provide client-facing services. Because the Database against which the names of the Parties in Interest was run for EY LLP's connections check contains client engagement information for all client-facing EYGL member firms, no EY Support Firm will run its own connections check or file a declaration in these chapter 11 cases.

24. Before the Petition Date, EY Support Firms assisted EY LLP in providing services to the Debtors.

25. Notwithstanding any use of EY Support Firms, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of EY LLP's engagement and Services during these chapter 11 cases.

26. During these chapter 11 cases, EY LLP may subcontract with other EYGL member firms in various countries, including Mexico, Canada and the Netherlands (the "Subcontracting EYGL Member Firms"), to provide services to one or more Debtor entities during these chapter 11 cases. The fees and expenses of the Subcontracting EYGL Member Firms relating to work performed for the Debtors will be included in EY LLP's fee applications in these chapter 11 cases. EY LLP will distribute the applicable fees and expenses to the Subcontracting EYGL Member Firms once EY LLP's fee applications are approved by the Court and such fees and expenses are paid by the Debtors. Because the Database against which the names of the Parties in Interest was run for EY LLP's connections check contains client engagement information for all EYGL

member firms, the Subcontracting EYGL Member Firms will not run their own connections checks or file declarations under Bankruptcy Rule 2014 in these chapter 11 cases.

27. EY LLP and other EYGL member firms may perform services for their clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services.

28. As part of its practice, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be parties involved in these chapter 11 cases.

29. EY LLP may currently be a party or participant in certain litigation matters involving Parties in Interest, which matters are unrelated to the Debtors or these chapter 11 cases.

30. EY LLP does not directly hold any debt or equity securities of the Debtors. In addition, none of the EY LLP or EY US LLP professionals who are currently on the engagement team that is providing Services to the Debtors directly hold any securities in the Debtors, but those engagement team members may hold interests in mutual funds or other investment vehicles that may own securities of the Debtors.

31. It is possible that professionals of EY LLP and EY US LLP who are not currently on the engagement team that is providing Services to the Debtors may directly or indirectly hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors. Additionally, EY LLP and EY US LLP professionals, whether or not on the engagement team that is providing services to the Debtors, may have economic interests in or business associations with Parties in Interest.

32. To the best of my knowledge, information and belief, neither the undersigned nor the professionals expected to assist the Debtors in these matters are connected to the Bankruptcy Judges in this District, the United States Trustee for the region in which these chapter 11 cases are pending, or any person employed in the Office of the United States Trustee in the city in which these chapter 11 cases are pending as identified in the PIIL. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited by Bankruptcy Rule 5002.

33. Despite the efforts described above to identify and disclose connections with Parties in Interest, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection with Parties in Interest has been disclosed herein. If EY LLP discovers additional information that requires disclosure, EY LLP will file supplemental disclosures with the Court.

34. Certain Parties in Interest are lenders to EY LLP and/or EY US LLP: Bank of America, N.A., JP Morgan Chase Bank, N.A., PNC Bank, National Association, and Wells Fargo Bank, National Association participate in EY LLP's and EY US LLP's Revolving Credit Program; EY LLP and EY US LLP have borrowed long-term debt from American International Group UK Limited. In addition, Chubb Group of Insurance Company is a surety bond provider on behalf of EY LLP and EY US LLP.

35. To the best of my knowledge, information and belief, prior to the Petition Date, EY LLP performed certain professional services for the Debtors, including tax advisory and tax compliance services.

36. At the Debtors' request following the Petition Date and prior to Court approval of EY LLP's engagement in these cases, EY LLP may provide in its sole discretion certain of the

Services described in the Engagement Letters. Thus, EY LLP requests that its retention be authorized as of the Petition Date.

37. To the extent required by Section 504 of the Bankruptcy Code, except as otherwise set forth herein (*e.g.*, if another EYGL member firm provides services to the Debtors under a subcontracting arrangement with EY LLP), EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person, other than the partners, principals and employees of EY LLP and EY US LLP.

38. EY LLP intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and the Engagement Letters, and pursuant to any additional procedures that may be established by the Court in these cases.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: August 30, 2023

/s/ Jason Carlstedt  
Jason Carlstedt  
Ernst & Young LLP

**Exhibit 1**

**Master Services Agreement**



## MASTER SERVICES AGREEMENT

This Master Services Agreement (this “Agreement”) is entered into between Ernst & Young LLP, a Delaware limited liability partnership (“EY”) and Yellow Corporation (“Client”), effective as of August 6, 2023 (the “Effective Date”).

### **Structure**

1. This Agreement sets out the contractual structure for the provision of services (“Services”) by EY to Client subsequent to Client filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on or about August 6, 2023 with the United States Bankruptcy Court for the District of Delaware (“Bankruptcy Court”). EY’s performance of Services is contingent upon the Bankruptcy Court’s approval of EY’s retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of August 6, 2023. EY will perform the Services described in separate Statements of Work entered into between the parties that incorporate the terms of this Agreement as well as the terms of any applicable Module(s) to form a separate and independent contract (“Contract”), which shall be subject to approval of the Bankruptcy Court.
2. For the purposes of any Contract, (a) “Client” in such Contract (including in this Agreement and the applicable Module(s) as incorporated into such Contract) means the Client Entity that executes the applicable Statement of Work, and (b) “party” means either EY or such Client Entity.
3. If there is any inconsistency between provisions in different parts of a Contract, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the applicable Statement of Work and any annexes thereto, (b) any applicable Module, (c) this Agreement, and (d) other annexes to a Contract.

### **Definitions**

4. The following terms are defined as specified below:
  - (a) “AICPA” means the American Institute of Certified Public Accountants.
  - (b) “Client Affiliate” means an entity that controls, is controlled by, or is under common control with, Client.
  - (c) “Client Entity” means Client or a Client Affiliate.
  - (d) “Client Information” means information obtained by EY from Client or from a third party on Client’s behalf.
  - (e) “Deliverables” means any advice, communications, information, technology or other content that EY provides under this Agreement.
  - (f) “EY Firm” means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.
  - (g) “EY Persons” means EY’s or any other EY Firm’s subcontractors, members, shareholders, directors, officers, partners, principals or employees.



- (h) “Internal Support Services” means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, and (e) conflict checking, risk management and quality reviews.
- (i) “Module” means a module, supplemental to this Agreement, entered into by the parties and containing further terms applicable to a particular type of Services.
- (j) “Personal Data” means Client Information relating to identified or identifiable natural persons or that is otherwise considered to be “personal data,” “personal information” or similar term under applicable data protection laws.
- (k) “Report” means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.
- (l) “Statement of Work” means a document, incorporating this Agreement and any applicable Module, entered into by the parties describing particular Services that EY will perform.
- (m) “Support Providers” means external service providers of EY and other EY Firms and their respective subcontractors.
- (n) “Tax Advice” means tax matters, including tax advice, tax opinions, tax returns or the tax treatment or tax structure of any transaction to which the Services relate.

### **Provision of the Services**

- 5. EY will provide the Services using reasonable skill and care in accordance with applicable professional standards, including those established by the AICPA.
- 6. Subject to Bankruptcy Court approval, EY may subcontract a portion of the Services to one or more EY Firms, as well as to other third parties, who may deal with Client directly. EY will remain solely responsible to Client for the performance of the Services. From time to time, non-CPA personnel may perform the Services.
- 7. EY will act as an independent contractor and not as Client’s employee, agent or partner. Client will remain solely responsible for management decisions relating to the Services and for determining whether the Services are appropriate for its purposes. Client shall assign qualified personnel to oversee the Services, as well as the use and implementation of the Services and Deliverables.
- 8. Client agrees to promptly provide to EY (or cause others to so provide) Client Information, resources and assistance (including access to records, systems, premises and people) that EY reasonably requires to perform the Services.
- 9. Client Information will be accurate and complete in all material respects. EY will rely on Client Information and, unless EY expressly agrees otherwise in writing, EY will have no responsibility to verify it. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.





## **Deliverables**

10. All Deliverables are intended for Client's use in accordance with the Contract under which they are provided.
11. Client may not rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery.
12. Unless otherwise provided for in a Contract, Client may not disclose a Report (or any portion or summary of a Report), or refer to EY or to any other EY Firm or EY Person in connection with the Services, except:
  - (a) to a Client Affiliate (subject to these disclosure restrictions);
  - (b) to Client's lawyers (subject to these disclosure restrictions), who may review it only in connection with advice relating to the Services;
  - (c) to Client's independent auditors (subject to these disclosure restrictions) who may review it only in connection with their audit;
  - (d) to the extent, and for the purposes, required by applicable law (and Client will promptly notify EY of such legal requirement to the extent Client is permitted to do so);
  - (e) to other persons (with EY's prior written consent), who may use it only as specified in such consent; or
  - (f) to the extent it contains Tax Advice.

If Client discloses a Report (or a portion thereof), Client shall not alter, edit or modify it from the form provided by EY. Client shall inform those to whom it discloses a Report (other than disclosure of Tax Advice to tax authorities) that they may not rely on it for any purpose without EY's prior written consent. Subject to the foregoing, Client is not prohibited by this Section 12 from using Deliverables that do not qualify as Reports in communication with third parties provided that: (i) there is no reference to, or communication of, EY's or any other EY Firm's involvement in the development of such Deliverables, and (ii) Client assumes sole responsibility for such use and communication.

## **Limitations**

13. As part of the parties' arrangements, the parties have mutually agreed the following limitations of liability (which also apply to others for whom Services are provided under any Contract):
  - (a) Neither party will be responsible, in contract or tort, under statute or otherwise, for any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of a Contract or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.
  - (b) Client (and any others for whom Services are provided) may not recover from EY, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss under the respective Contract during the twelve (12) months preceding the date of the event giving rise to the loss. This cap is an aggregate cap across all claims under such Contract prior to such date.



- (c) Client shall make any claim relating to the Services or otherwise under a Contract no later than one (1) year after Client became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two (2) years after the completion of the particular Services.
14. The limitations set out in Sections 13(b) and (c) above will not apply to losses or damages caused by EY's fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
15. Client (and any others for whom Services are provided under a Contract) may not make a claim or bring proceedings relating to the Services or otherwise under a Contract against any other EY Firm or EY Person. Client shall make any claim or bring proceedings only against EY.

#### **No Responsibility to Third Parties**

16. Unless specifically otherwise agreed with Client in writing, EY's responsibility for performance of the Services is to Client and Client alone. Should any Deliverable be disclosed, or otherwise made available, by or through Client (or at Client's request) to a third party (including but not limited to permitted disclosures to third parties under Section 12), Client agrees to indemnify EY, as well as the other EY Firms and the EY Persons, against all claims by third parties, and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of such disclosure.

#### **Intellectual Property Rights**

17. Each party retains its rights in its pre-existing intellectual property. Except as set out in the applicable Contract, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not Client Information contained in them), shall be the property of EY.
18. Client's right to use Deliverables under a Contract arises following payment for the Services.

#### **Confidentiality, Data Protection & Security**

19. Except as otherwise permitted by a Contract, neither party may disclose to third parties any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential (including, in the case of EY, Client Information). Either party may, however, disclose such information to the extent that it:
- (a) is or becomes public other than through a breach of a Contract;
  - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information;
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently;
  - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement; or
  - (e) must be disclosed under applicable law, legal process or professional regulations.
20. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.



21. Client agrees that Client Information, including Personal Data, may be processed by EY, other EY Firms, EY Persons and their Support Providers in various jurisdictions in which they operate (EY office locations are listed at [www.ey.com](http://www.ey.com)). Client Information, including any Personal Data, will be processed in accordance with laws and professional regulations applicable to EY, and appropriate technical and organizational security measures designed to protect such information will be implemented. EY will also require any Support Provider that processes Personal Data on its behalf to provide at least the same level of protection for such Personal Data as is required by such legal and regulatory requirements. If Personal Data relating to a data subject in the UK, European Union or Switzerland (collectively, "European Personal Data") is required for EY to perform the Services, the parties agree to negotiate in good faith a data transfer addendum intended to validate the transfer of such European Personal Data by Client to EY prior to such transfer. Transfer of Personal Data among members of the EY network is subject to the EY Binding Corporate Rules Program available at [www.ey.com/bcr](http://www.ey.com/bcr). Further information about EY's processing of Personal Data is available at [www.ey.com/privacy](http://www.ey.com/privacy).
22. To the extent permitted by applicable law, regulation or governmental directive, EY will notify Client without undue delay in the event of loss, disclosure or unauthorized or unlawful processing of Personal Data and provide Client with relevant information about the nature and extent of the event.
23. In certain circumstances, individuals may have the right under applicable data protection law to access, correct, erase, port, restrict or object to the processing of their personal data. Such requests may be sent to [privacy.office@ey.com](mailto:privacy.office@ey.com). To the extent permitted by law, regulation or governmental directive, EY will notify Client without undue delay upon receipt of any verifiable request from a data subject or supervisory authority relating to a Personal Data right. If EY is required to provide Personal Data in response to such verifiable request, or to a request from Client, providing that data will be part of the Services and, to the extent permitted by applicable law, Client will be responsible for EY's reasonable charges incurred in doing so.
24. As a professional services firm, EY is required to exercise its own judgment in determining the purposes and means of processing any Personal Data when providing the Services. Accordingly, unless otherwise specified in a Contract, when processing Personal Data subject to the General Data Protection Regulation or other applicable data protection law (including, without limitation, state data protection (e.g., the California Consumer Privacy Act)), EY acts as an independent controller (or similar status that determines the purposes and means of processing), and not as a processor under Client's control (or similar status acting on behalf of Client) or as a joint controller with Client. For Services where EY acts as a processor processing Personal Data on Client's behalf, the parties will agree appropriate data processing terms in the applicable Statement of Work.
25. EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.
26. If Client requires EY to access or use Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices, or for their performance or compliance with Client requirements or applicable law.
27. EY may provide Client access to use certain data, software, designs, utilities, tools, models, systems and other methodologies and know-how that EY owns or licenses for the purpose of Client's receipt of the Services or as otherwise expressly agreed in writing by EY ("EY Tools"). Client shall be



responsible for compliance by all Client personnel and third parties acting on Client's behalf with the terms applicable to the use of such EY Tools. As between EY and Client, EY (or another EY Firm) owns all right, title, interest, and all intellectual property rights in and to the EY Tools, including any enhancements, modifications, and derivative work thereof.

*License to EY Tools During the Statement of Work Term:* To the extent that EY provides Client access to any EY Tools during the term of an applicable Statement of Work, EY hereby grants to Client a nonexclusive, paid-up, internal license, during the term of the applicable Statement of Work, to use, execute, and display the EY Tools, for the sole purpose of Client's receipt of the Services from EY under the applicable Statement of Work.

*License to EY Tools After the Statement of Work Term:* EY may allow Client to use certain EY Tools, after the term of an applicable Statement of Work, for the sole purpose of Client's use and receipt of the benefit of the Services provided by EY under such Statement of Work. Any EY Tools that EY allows Client to use after the term of such Statement of Work will be identified in the Statement of Work as a "Leave Behind EY Tool." With respect to such an identified Leave Behind EY Tool, to the extent permitted by applicable law and professional regulations, EY hereby grants to Client a nonexclusive, paid-up, internal license, to use, execute, and display the Leave Behind EY Tool, after the term of the Statement of Work, for the sole purpose of Client's use and receipt of the benefit of the Services provided by EY under the Statement of Work.

*EY Tools Disclaimers and Acknowledgments:* Client's use of any EY Tools may be subject to additional terms, which EY will provide to Client in writing. Client acknowledges that EY may at any time, modify, replace, direct Client to discontinue use of any EY Tools, or otherwise revoke, limit or condition Client's access and right to use any EY Tools. ALL EY TOOLS ARE PROVIDED "AS IS" AND WITHOUT ANY WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF TITLE, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE, OR ANY WARRANTY THAT THE OPERATION OF EY TOOLS WILL BE UNINTERRUPTED, ERROR FREE OR THAT EY TOOLS WILL BE OR REMAIN COMPATIBLE WITH ANY OF CLIENT'S HARDWARE OR SOFTWARE. IN NO EVENT SHALL EY BE LIABLE FOR LOSS OF OR DAMAGE TO CLIENT'S DATA RESULTING FROM THE CLIENT'S USE OF THE EY TOOLS. Client shall not decompile, disassemble or otherwise reverse engineer the EY Tools, unless authorized by law or the relevant regulatory agency. Client shall not sell, lease, assign or otherwise transfer any portion of the EY Tools.

### **Compliance**

28. In connection with the performance of its respective rights and obligations under a Contract, EY and Client each will comply with all laws and regulations of any jurisdiction applicable to it from time to time concerning or relating to bribery or corruption, including, without limitation, the U.S. Foreign Corrupt Practices Act ("FCPA").

### **Fees and Expenses Generally**

29. Client shall pay EY's professional fees and specific expenses in connection with the Services as detailed in the applicable Contract. Client shall also reimburse EY for other reasonable expenses incurred in performing the Services. EY's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Client shall pay (other than



taxes imposed on EY's income generally). Unless otherwise set forth in the applicable Contract, payment is due within thirty (30) days following the date of each of EY's invoices.

30. Subject to Bankruptcy Court approval, if necessary, EY may charge additional professional fees if events beyond its control (including Client's acts or omissions) affect EY's ability to perform the Services as agreed in the applicable Contract, or if Client asks EY to perform additional tasks.
31. If EY is required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or a Contract, Client shall reimburse EY for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless EY is a party to the proceeding or the subject of the investigation.

### **Force Majeure**

32. Neither party shall be liable for breach of a Contract (other than payment obligations) caused by circumstances beyond such party's reasonable control.

### **Term and Termination**

33. A Contract applies to all Services associated with such Contract whenever performed after the date of Client's filing of a Chapter 11 petition (including before the date of the applicable Contract).
34. A Contract shall terminate on the completion of the Services associated with such Contract. This Agreement and/or any or all Contracts may be terminated at any time by Client or EY, but in any event this Agreement including all Statements of Work will expire upon the effective date of Client's confirmed plan of reorganization, or liquidation of Client's assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.
35. Client shall pay EY for all work-in-progress, Services already performed, and expenses incurred by EY up to and including the effective date of the termination or expiration of a Contract, as well as any applicable termination fees set forth in the applicable Contract. Payment is due within thirty (30) days following the date of the invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.
36. The term of this Agreement will expire five (5) years following the Effective Date (the "Term"), unless the parties mutually agree to renew or extend it, provided Client continue to operate under Chapter 11 bankruptcy protection. For clarity, this Agreement shall survive with respect to any Contract entered into during the Term, even if such Contract remains in effect beyond the Term.
37. The provisions of this Agreement, including Section 12 and Section 38 otherwise with respect to Deliverables and Reports, that give either party rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement or applicable Contract and shall survive completion of the Client's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Client's assets under Chapter 7 of the Bankruptcy Code, or otherwise.

### **Governing Law and Dispute Resolution**

38. This Agreement, any Contract under this Agreement, and any non-contractual matters or obligations arising out of a Contract or the Services, shall be governed by, and construed in accordance with, the laws of the state of New York applicable to agreements made, and fully to be performed, therein





by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to these Terms and Conditions. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

### **United States Specific Terms**

39. The U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding certain visas (e.g., H-1B) will be working onsite. Where applicable, EY and the Client will work together to develop an appropriate notice to enable compliance with this requirement.

### **Miscellaneous**

40. A Contract constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client's filing of a Chapter 11 petition in the Bankruptcy Court.
41. Each party may execute this Agreement or a Contract, as well as any modifications to them, by electronic means, and each party may sign a different copy of the same document. Both parties must agree in writing to modify this Agreement or a Contract, subject to Bankruptcy approval, if necessary.
42. Client agrees that EY and the other EY Firms may, subject to professional obligations, act for other clients, including Client's competitors.
43. Neither party may assign any of its rights, obligations or claims under this Agreement or a Contract.
44. If any provision of this Agreement or a Contract (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
45. Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor



independence regulations apply to the relationship between Client or any of Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services relate, Client represents, to the best of its knowledge, as of the date of a Contract, that neither Client nor any Client Affiliate has agreed, either orally or in writing, with any other advisor to restrict Client's ability to disclose to anyone such tax treatment or tax structure. Client agrees that the impact of any such agreement is its responsibility.

46. EY and Client acknowledge that Client or a Client Affiliate (the "Local Client") may seek to enter into an agreement with another EY Firm (the "Local EY Firm") for the provision of services in another country (the "Local Services"). The parties agree that the Local Client and the Local EY Firm may enter into a local country agreement (the "Local Agreement") for Local Services that incorporates the terms and conditions of this Agreement, subject to any modifications they deem appropriate under local law, regulation, professional standard, or local custom and practice. For clarity, in such event, (i) the Local Agreement shall govern all Local Services; and (ii) neither the Local Client nor the Local EY Firm will be deemed to be parties to this Agreement in connection with the Local Services.
47. Client represents that Client Affiliates for whom Services are performed by EY in connection with a Contract shall be bound by the terms of such Contract.
48. Neither party may use or reference the other's name, logos or trademarks without its prior written consent, provided that EY may use Client's name publicly to identify Client as a client in connection with specific Services or otherwise.
49. The limitations in Sections 13 and 15 and the provisions of Sections 16, 20, 22 and 37 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.
50. By agreement to the provision of the Services, EY is not providing a guarantee to Client that EY's performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee Client's successful reorganization under Chapter 11.

### **Additional Provisions**

51. EY will provide the Services as described in the applicable Statement of Work to Client, contingent upon the Bankruptcy Court's approval of EY's retention in accordance with the terms of this Agreement.
52. The Services may be modified from time to time by EY's mutual written agreement and approval of the Bankruptcy Court, if required.
53. Client acknowledges and agrees that, whether or not the Statement of Work has been approved by the Bankruptcy Court at the time any Deliverable is rendered, any such Deliverable rendered by EY prior to the delivery of its final Deliverable is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.
54. Any activities not described in the applicable Statement of Work are not covered by the fees stated therein. These services will be considered outside the scope of such Statement of Work and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in an amendment or a separate Statement of Work) and approved by the Bankruptcy Court.



55. Each Statement of Work will identify the individuals who will lead the EY engagement team in providing the Services. If any of these individuals ceases to provide the Services to the Client pursuant to such Statement of Work, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified therein, may be utilized as required to conduct EY's work in an efficient manner.
56. EY will submit an itemized and detailed billing statement for each applicable Statement of Work, and EY will request payment of EY's fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the Bankruptcy Court and any relevant administrative orders. EY will submit EY's invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.
57. EY acknowledges that payment of EY's fees and expenses is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of EY and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.





**IN WITNESS WHEREOF**, EY and Client have each caused this Agreement to be signed and delivered by its duly authorized representative/s.

**ERNST & YOUNG LLP**

Signed:




Name: Jason Carlstedt

Title: Partner

**Yellow Corporation**

Signed:



Name: Daniel Olivier

Title: Chief Financial Officer



## **Appendix 1**

### **Dispute resolution procedures**

#### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that the mediator is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, of or beneficial owner with decision-making capacity over any EY Firm audit client.

The mediator shall conduct the mediation as the mediator determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

#### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless the arbitrator has agreed in writing to these procedures and has confirmed in writing that the arbitrator is not, and will not become during the term of the arbitration,



an employee, partner, executive officer, director, of or beneficial owner with decision-making capacity over any EY Firm audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

**Exhibit 2**

**Statement of Work**



## Statement of Work

This Statement of Work, dated August 14, 2023 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Yellow Corporation on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 14, 2023 (the “Agreement”), between EY and Yellow Corporation, which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 6, 2023 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of August 6, 2023.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

## Scope of Services

EY will provide the following Services (the “Services”) to Client.

On March 27, 2020, President Trump signed into law the *Coronavirus Aid, Relief, and Economic Security Act* (the “CARES Act”) which provides tax relief and incentives to help in the recovery of businesses that partially or fully suspended operations during the coronavirus (“COVID-19”) pandemic in 2020. The CARES Act contains numerous benefits, one of which is the *Employee Retention Credit for Employers Subject to Closure Due to COVID-19* (the “ERC”), which provides a credit against applicable employment taxes for wages paid to employees by employers at locations that were: a) fully or partially suspended as a result of a COVID-19 related government order OR b) that suffered a significant decline in gross receipts when compared to the same quarter in the prior year (the “COVID-19 Business Suspension”). On December 27, 2020, President Trump signed into law the Consolidated Appropriations Act, 2021 (the “CAA”), which extended the ERC until June 30, 2021 and made certain retroactive and prospective changes. On March 11, 2021, President Biden signed into law the *American Rescue Plan Act of 2021* (the “ARPA”), which extended the ERC until December 31, 2021.

Employers that qualify under the provisions of the CARES Act, CAA or ARPA are “Eligible Employers.” For purposes of calculating the ERC, the definition of Qualified Wages in 2020 and 2021 varies based on the number of full-time employees that the Eligible Employer employed in 2019. For the 2020 ERC, Eligible Employers that employed an average of more than 100 full-time employees in 2019 may take the ERC on wages paid to employees not providing services due to the COVID-19 Business Suspension. For the 2021 ERC, Eligible Employers that employed an average of more than 500 full-time employees in 2019 may take the ERC on wages paid to employees not providing services due to the COVID-19 Business Suspension. Eligible Employers that did not employ an average number



of employees in excess of the above thresholds may claim the ERC on wages paid to employees without regard to the provision of services.

EY will assist in the analytics, quantification and documentation of the impact of the COVID-19 pandemic on Eligible Employers and qualified wages paid in 2020.

EY will provide the following Services (the “Services”) to Client.

- EY will request the information from Client necessary for Client to claim and substantiate the ERC in 2020. This may include accessing data from various systems. Client will provide all requested data to EY no later than November 15, 2023, in order for EY to calculate the credit timely. Any legislative changes on the filing may impact this date;
- As necessary, EY will conduct more detailed interviews of key personnel (e.g., operations, human resources, etc.) familiar with the impact of the COVID-19 pandemic on Client’s operations;
- If necessary to determine Qualified Wages in 2020, as requested by Client and agreed to by EY, EY will survey employees of Client-selected employee groups for purposes of documenting when services were or were not performed as it relates to the ERC for the agreed upon time frame;
  - EY will request the information from Client necessary to assist in identifying and contacting employees for purposes of evaluating impact to work hours related to COVID-19;
  - If utilizing a statistical sampling approach, EY will be responsible for the creation of the statistical sample, as well as the extrapolation of the results of the analysis for the selected sample items via statistical elimination;
    - EY, once provided a record listing, will perform any necessary data cleaning steps to prepare the population for sampling. This will include removal of any records deemed out of scope by the client, and escalate any records with invalid email addresses or without proper data formatting;
    - EY will recommend the most efficient sample design based upon the listing provided, Federal requirements for sampling, and any feasibility needs required (e.g. sample size limitations, desired levels of precision, etc.);
    - Once a sample design has been determined EY will create a statistically valid random sample and provide the selected listing to the client for individual review; and
    - Once the sample determinations are completed, the results will be extrapolated to the population based upon common extrapolation procedures and the proper



estimate (based on various statistical constraints, estimated accuracy, and/or Federal requirements) will be utilized.

- Per agreed upon schedule, EY will administer survey to participants via email and track results;
  - EY may request additional assistance from Client to complete surveys if selected employee(s) does not respond (for example: EY may request that Client contact employee's manager to obtain survey information);
  - At scheduled end time, EY will close survey and finalize results;
  - If utilizing a statistical sampling approach, EY team will analyze survey results and prepare a written summary to support calculation of final credit;
    - Deliverables will include:
      - A file containing the selected sample items;
      - A standard estimation deliverable summarizing the statistical results of the study; and
      - A statistical sampling report documenting the steps taken during the sample study.
    - Any adjustments to the population after the sample has been selected or if the sample is to be expanded and re-extrapolated after the initial review in an effort to better the precision of the extrapolated results will be outside the scope of the fees stated.
  - After survey closes, EY will deliver final survey results to Client for confirmation;
  - Subsequent surveys of the same population may be repeated as necessary to capture results for additional periods of time and would result in additional fees; and
  - The scope of services is limited to one survey and any additional surveys will result in additional fees.
- EY will review, advise Client, and document potential ERC eligibility by employee based on the information obtained from Client. EY will rely on Client's determination of the following:
    - Dates the business operations were fully or partially suspended;
    - Applicable payroll information with respect to Qualified Wages (by employee); and
    - Applicable qualified health plan expenses (for a defined period) that may be allocated to Qualified Wages;
  - Client shall review and approve the list of eligible employees for whom EY needs to track wages and compute the ERC;
  - EY will assist client in tracking wages from the date of initial impact through projected end date and calculate the ERC, for Client's review and approval;
  - Final deliverables will include a tax credit report;



- EY will provide guidance on the overlap rules for other federal tax credits (i.e., Sections 41, 45A, 45P, 51, 1396 and leave credits under the Families First Coronavirus Response Act) for Client's review and approval.
- Provide support to prepare necessary forms and supporting documentation related to claiming the ERC and provide such information for Client's review and approval prior to claiming the ERC;
- Work directly with Client and/or, upon authorization, payroll provider to review filing of Forms 941-X; and
- Prepare written federal tax advice, which will include a summary of applicable facts and assumptions; qualification of Client's potential eligibility under the CARES Act, CAA and ARPA; ERC calculations with related methodology; and a summary of recommended documentation to assist Client in substantiating employer eligibility and Qualified Wages for each location.

### **Scope Specific Provision**

Client agrees that the CARES Act, CAA, ARPA and the ERC are new and further acknowledges that the federal government may issue future legislation, regulations, procedures, or guidance that may impact our scope of services and agreed upon fee arrangement. If, during the term of the SOW, EY determines that our scope of services or fees are impacted by such changes, EY will promptly contact Client to discuss any adjustments to the scope of work, EY's ability to perform additional related services, or EY's fees. Examples could include if Client requires multiple workforce or financial analysis tests due to having different types of eligible locations that were previously not made known or qualifying under both options for different calendar quarters; if Client facts necessitate performing new feasibility analyses for subsequent quarters; or if the payroll data received for the computation requires substantial manual manipulation.

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

The credit calculations will be based on the Client-provided data which will be accepted by EY without further validation.

### **Other Provisions**





Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Client will assign a day-to-day project lead(s) that will work with the EY team to help coordinate activities, facilitate access to client resources and requested information required for EY's performance of the Services, and oversee progress of the Services.

Client will be responsible for extracting data from source systems and making the data available to our respective teams on a timely basis. Client will limit the data it provides to only the employees that Client reasonably believes may have been paid Qualified Wages.

Client agrees that EY will be relying on the data provided by the Client and/or its employees to provide this service and EY is not responsible for faulty data. Furthermore, should EY determine and demonstrate the data quality has significant errors, Client agrees to review EY's determination and remedy any recurring data quality within a reasonable amount of time as mutually agreed between Client and EY.

Any factual representations made in Client-provided descriptions and data are the responsibility of Client. EY, in the process of this engagement, is not attesting to the appropriateness or validity of any management representations or information provided to any taxing authority or third-party.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular library will have access to all documents stored in the library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing the names and email addresses of Client's employees who are to have access to each EYI MyDocs Client Library and for notifying EY in writing when access for any Client employee is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client employees are to have access.



A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will be valid for three years from the date this SOW is signed by Client below.

## Contacts

Client has identified Jeff Minter as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Mandy Scott.

## Fees

EY's fee will be based upon the actual time that our professionals spend performing the Services. These Services will be billed at the following agreed upon rates for each level while the Services under this SOW are being performed.

Level	Rate
Partner/Principal	\$825
Executive Director	\$775



Senior Manager	\$725
Manager	\$625
Senior	\$450
Staff	\$275

The amount of our fees will not be increased, decreased, or in any way modified or limited by the amount (if any) of ERC, including associated tax benefits, reported by Client on any current or prospectively filed original tax return.

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition, a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

Your obligation to pay our fees and expenses is not contingent upon the results of the Services or the consummation of any transaction.

Client agrees that this is a new tax credit. EY tax professionals may develop technical positions with respect to this credit that may be out of scope and require significant additional steps and technical analysis. EY agrees that should it encounter such out of scope technical positions that need to be developed for this engagement that it will alert Client. If Client agrees, EY will provide an amendment to the SOW that will address the additional technical analysis to be performed and the fees for such analysis.

In the event of an IRS audit of the ERC, the time incurred to support Client through the IRS audit process will be subject to additional fees. EY will prepare an estimated budget, with the associated estimated fees and obtain written Client approval, prior to commencing any work.

Any fee estimates for the Services under this SOW assume that Client will timely provide, or cause to be provided, to EY all appropriate information and assistance, and that the scope and complexity of such Services are consistent with our prior discussions, as well as the description thereof above.

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fee estimate stated herein. No work outside the scope of this SOW will be performed or fees



incurred without the prior written consent of Client. Any out of scope activities agreed upon by Client will be billed at the agreed upon rate card.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due 30 days upon receipt of EY's invoice.

**IN WITNESS WHEREOF**, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

*Ernst + Young LLP*

**AGREED:**

Yellow Corporation

By: *[Signature]*

Daniel Olivier, Chief Financial

Officer Date: 08/22/23

**Exhibit 3**

**Statement of Work**



## Statement of Work

This Statement of Work, dated August 14, 2023 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Yellow Corporation on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 14, 2023 (the “Agreement”), between EY and Yellow Corporation, which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 6, 2023 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of August 6, 2023.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

## Scope of Services

EY will provide the following Services (the “Services”):

EY will provide the tax compliance Services to you (the “Services”) for the tax year ending December 31, 2022 and provision assistance for the 2023 tax year. We will provide to you the Services as described in **Attachment A**, which may be modified from time to time by our mutual written consent.

EY may access tax information relating to Client that is posted by governmental entities, partnerships, or others in order to provide tax services to Client, in cases where EY determines that it would be efficient for EY to do so. However, Client remains responsible for making sure that Client has provided EY with all relevant information to support EY’s provision of tax services. If EY is preparing returns for Client, this includes either providing EY with all required Forms 1099-G, Schedules K-1, and other tax forms made available to Client, or informing EY specifically that such forms should be obtained online. While EY may access such forms online for purposes of convenience, EY is not responsible for identifying such forms, nor is EY responsible for collecting any particular form on Client’s behalf unless Client has specifically requested that EY does so and EY has agreed.

Treasury regulations require taxpayers to file disclosure statements relating to certain tax strategies/transactions that the Internal Revenue Service (“IRS”) has identified as Listed Transactions or Transactions of Interest, any transaction that is substantially similar to a Listed Transaction or Transaction of Interest, and Other Reportable Transactions. The disclosure statements must be filed with the proper tax returns and also sent separately to the IRS. In addition, some states have enacted tax shelter legislation requiring taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns. Failure to disclose properly any of these



transactions/strategies in which Client directly or indirectly participated may result in the imposition of penalties. During the process of gathering data to prepare Client's tax return(s), EY requires Client to complete the Reportable Transaction Questionnaire, which is provided with this SOW. If there is a particular person other than Client who should respond to such questionnaire on behalf of Client, please immediately provide to EY that person's name, position, email address and telephone number. EY shall not be liable for any penalties resulting from Client's failure to accurately and timely respond to the questionnaire or to timely file the required disclosure statements.

Unless Client indicates otherwise, EY will check the box on Client's returns, when the option is available, indicating that the taxing authorities can discuss the return directly with the EY preparer who signed it. These discussions are limited to certain issues related to the processing of the returns. Interactions with taxing authorities beyond the scope of processing issues may require a Power of Attorney that must be signed by Client. Any services that may be performed under this arrangement are subject to the terms and conditions of this SOW but are not considered covered under the fee quoted for the preparation of Client's return(s) and therefore will be billed separately. If Client prefers that this box not be checked, please contact Client's EY tax professional.

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Internal Revenue Code §§382 and 383, or (3) a determination of whether such code sections limit the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers. The limitations under these provisions may have a material adverse impact on Client's tax liability. EY will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. If Client would like EY to perform such an analysis, those services would be covered under a separate SOW. Please contact Client's EY tax professional named below if Client would like to discuss additional services and fees associated with the analysis and reporting requirements under these rules.

This SOW and fees discussed below exclude all analysis and calculations related to the bankruptcy including, but not limited to, assistance with gain calculations and attribute reduction. Activities related to bankruptcy analysis will be invoiced as part of the bankruptcy services SOW.

All Client copies of the tax return(s) will be presented to Client in an electronic format.

Upon written request, EY will assist Client with other tax compliance services, including preparation of additional returns for the current tax year, and extension requests and computation of estimated tax payments for subsequent tax years. However, these services are not covered under the fee quoted in this letter. EY will discuss with Client and provide fee estimates for such additional services, which



would be invoiced separately and subject to all other terms and conditions of this SOW and the above-referenced Agreement.

## **Other Provisions**

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To use EY Interact My Documents ("EYI MyDocs") for collaboration with Client, EY will create a client collaboration workspace with a sharing library to which Client's employees and external contractors using Client email addresses (collectively, "Client users") designated by Client and at least one member of the EY engagement team are provided access ("Client Library"). Client may use the Client Library to deposit information and retrieve EY deliverables. EY may establish a number of Client Libraries on the client collaboration workspace where Client and EY can exchange documents and information; everyone with access to a particular Client Library will have access to all documents stored in that Client Library. The client collaboration workspace should not be used as a repository by Client. Client is responsible for informing EY in writing of the names and email addresses of Client users who are to have access to each Client Library and for notifying EY in writing when access for any Client user is to be removed. Client will provide the name and email address of the Client representative who will inform EY which Client users are to have access.

A copy of the final deliverables will remain available to Client in EYI MyDocs in a read-only state for up to one (1) year after the engagement closes. Information contained in engagement dashboards (if used) within EYI MyDocs, draft work product and task tracking data will not remain available after the engagement closes.

Client authorizes EY, its affiliates, other members of the global Ernst & Young network, including those located outside the United States, and subcontractors providing services on EY's or their behalf, to disclose Client's tax return information received or generated in connection with the Services described in this SOW, prior-years' tax return information and information relating to the immediately succeeding tax year, to and among each other for the purpose of rendering the Services, discussing and providing other services to Client (including tax advisory services and bringing to Client's attention planning opportunities EY may identify based upon the preparation and/or review of Client's tax returns), and conducting quality reviews and reviews of compliance with EY policies and professional





standards. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will be valid for three years from the date this SOW is signed by Client below.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

### **Engagement Team**

Jason Carlstedt (Partner) and Sarah Tedrow (Senior Manager) will lead the EY team in providing the Services.

### **Fees**

You shall pay a total fee of \$1,700,000 for the tax services outlined in this SOW. An amount of \$850,000 of this fee has previously been paid, with \$850,000 remaining to be invoiced as part of this engagement.

Tax Year	Total Fees Remaining	Monthly Billing
2022	\$850,000	\$170,000 (August – December)

The fees for any additional compliance services will be based on the actual time that EY's professionals spend performing them, billed at the following rates:

Partner / Managing Director - \$800  
 Senior Manager - \$700  
 Manager - \$600  
 Senior - \$500  
 Staff - \$400  
 Client Serving Associate - \$300



Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. The above fees are inclusive of an estimated technology cost equal to 3% of the professional fees for tax compliance services.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due within 30 days of the invoice.

Any legislative or regulatory change that significantly alters the scope of the Services, or the amount of time required to deliver the Services, will be considered an event for which EY may modify the fees. EY will communicate with Client regularly regarding any changes that may impact Client's scope and fees. Upon notice to Client, EY will bill for these items based on the rates for each level indicated above.

## Contacts

Client has identified Jeff Minter as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Jason Carlstedt.

**IN WITNESS WHEREOF**, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

*Ernst & Young LLP*

## AGREED:

Yellow Corporation, on behalf of itself and its affiliate(s)

By: *Daniel Olivier*  
Daniel Olivier, Chief Financial Officer

Date: 8/16/23



## **Appendix A: List of Affiliates**

Yellow Corporation (f/k/a YRC Worldwide Inc.)  
YRC Association Solutions, Inc.  
YRC Enterprise Services Inc.  
Express Lane Service, Inc.  
New Penn Motor Express LLC  
Roadway, LLC  
Roadway Express International, Inc.  
YRC Inc.  
Roadway Next Day Corporation  
Yellow Logistics, Inc. (f/k/a HENRY Logistics, Inc.)  
USF Bestway Inc.  
USF Dugan Inc.  
USF Holland LLC  
USF Reddaway Inc.  
USF Red Star, LLC  
YRC Regional Transportation, Inc.  
YRC Logistics Services, Inc.  
YRC International Investments, Inc.  
YRC Mortgages, LLC  
YRCM Receivables LLC  
Reimer Express Lines LTD  
USF Holland International Sales  
YRC Logistics Inc. (Ontario)



## ATTACHMENT A

### SCOPE OF SERVICES

At least annually, EY and the Company will meet to prepare an annual tax plan that will outline the objectives and goals for the tax functions for the coming year. The Company will review and approve all tax programs and procedures we recommend. Also, during the annual tax plan, EY and the Company will review and evaluate the services provided in the preceding year to allow for appropriate adjustments to be made to the scope, staffing, and other engagement services as mutually agreed upon.

**Change in Scope:** Any change in the Client structure impacting consolidated revenues by greater than 20%, either through acquisition or divestiture (individually or cumulatively) during the duration of the Agreement, would initiate a review of the Scope of Services and Fees.

#### **Within Scope of Services:**

*Compliance Services – for tax year 2022 unless otherwise noted*

- Preparation of US federal, state, local, Canadian, Puerto Rico income returns, franchise returns, and related estimated tax calculations (2023 estimates) and extensions
  - Federal forms included are Form 1120, 1120 POL, Form 5471s, Form 8858s, Form 8975 (CbCR)
- Provision of General Tax Consulting services (eight hours or less) in tax specialty practices including federal, international, and state and local taxes
- Preparation of the appropriate Forms 3115, Changes of Accounting Methods, for changes that are required as part of normal operations. This preparation does not include time and fees incurred by members of EY's National Tax Department for review of such Forms
- Preparation of certain information and summaries for Client personnel use in its quarterly and annual tax accounting computations (2023)
- Coordination and handling of administrative examinations/audits by U.S. federal, state, local, Canadian and Puerto Rico taxing authorities
- Preparations of Forms 990 and K-120 for Yellow Freight System Employees' Club
- Preparation of Form 1120-F and foreign bank account reporting requirements
- Preparation of amended tax returns (federal, state, and local) necessary as part of finalized Revenue Agent Reports or carryback
- Preparation of estimated excise tax payments and tax filings for foreign insurance premiums
- Providing the Company with copies of, or reports compiled from, workpapers for each tax return prepared by EY



- At the request of the Company, upon executions of a letter substantially in the form of Exhibit 1 attached hereto in respect of each tax year for which access to such workpapers is sought, EY will provide the Company with copies of EY's final workpapers in a format regularly maintained by EY, produced by EY for purposes of preparing computations in connection with the following services under this letter:
  - Estimated tax payments for income/franchise taxes
  - Extension for income/franchise taxes
  - Originally filed and amended income/franchise tax returns

*Business License and Annual Report Compliance Services (for filings due between 9/1/2023 and 12/31/2023)*

- Request upcoming renewal forms
- Follow up with jurisdiction when form not received one time
- Prepare and deliver Information Request to complete renewal form
- Prepare renewal form and related sign-off sheet/funding amount
- Submit approved renewals to Anybill for payment
- Respond to standard information requests from jurisdiction needed to process license
- Follow up with jurisdiction to confirm license active status one time
- Standard status calls to discuss current state and open items

*2023 Provision Assistance*

- Preparations of calculations, including but not limited to book-to-tax differences, as requested by Client for use in its preparation of its U.S. GAAP tax provision, book-income tax accruals and related SEC footnotes and MD&A disclosures.
- Assisting Client in documenting its federal, state and/or local items, if any, of benefit/exposure that may be subject to tax authority challenge. All judgement and determination of the need for and amount of any liabilities for tax exposure items will be the sole responsibility of the Client, as to which Client's independent auditors should concur.
- Assisting Client in documenting deferred tax assets and liabilities, including any valuation allowance. All judgement and determination of the need for and amount of any valuation allowance will be the sole responsibility of the Client, as to which Client's independent auditors should concur.
- Reviewing deferred tax balances and reconciling to identify temporary differences.
- Reviewing accrued income tax balances.
- Preparation of annual income tax account reconciliations.



### **Out-of-Scope Services:**

Any activities not described as Services, as indicated above under Scope of Services, are not covered in the Annual Base Fee herein. These services will be considered outside the scope of this Agreement (“Out of-Scope Services”) and are the responsibility of the Company to perform on a timely basis. Out-of-Scope Services include but are not limited to:

- Any and all bankruptcy related analyses and calculations
- Preparation and filing of request for change of year end
- Any and all property tax returns, renditions, and compliance
- Any and all sales and use tax returns and compliance
- Any and all motor fuel, telecommunication and excise tax returns
- Preparation of Mexican income, capital, asset tax returns, and other tax filing and related estimated tax calculations and extensions
- Preparation of any non-US tax filings for non-US entities, except for Canadian tax filings that are indicated above as Within Scope Services
- Documentation requirements for international and/or domestic transfer pricing
- Form 1099 compliance
- Payroll tax compliance
- State registrations with Secretary of State
- Unclaimed property tax services
- Preparations of Forms 5500 and 990 for all entities except for those listed above as Within Scope Services
- Expatriate Tax Services
- Large acquisition due diligence
- Analysis of which controlled entities should be liquidated, merged, dissolved
- Representation during administrative appeals of assessments of the results of examinations by taxing authorities
- Responding or assisting the Company in responding to notices from taxing jurisdictions received after the term of this Agreement
- An analysis of any shifts in ownership of the Company stock under IRC §§382 and 323
- Preparations of statements required by IRC §§ 382 and 323
- Determination of whether §§ 382 or 323 limits the amount of taxable income or tax that can be offset by net operating loss carryforwards, certain recognized built-in losses, certain excess credits, or net capital loss carryovers
- Advice or determinations regarding what expenses maybe qualified research expenses under Internal Revenue code § 41 or comparable state statues



For any tax project requested by the Company and not included in the tax plan, EY will provide the Company with an estimate of fees and an explanation of whether those fees are payable on an hourly basis, a flat fee for the project, or some other method.





**Exhibit 4**

**Statement of Work**



Ernst & Young LLP  
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55 Ivan Allen Jr. Boulevard  
Atlanta, GA 30308

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Fax: +1 404 817 5589  
ey.com

## Statement of Work – Bankruptcy Tax Advisory Services

This Statement of Work, dated August 14, 2023 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Yellow Corporation, on behalf of itself and its affiliated entities (“Client”), pursuant to the Agreement, dated August 14, 2023 (the “Agreement”), between EY and Yellow Corporation, which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 6, 2023 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of August 6, 2023.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

### Scope of Services

We will provide the following tax advisory Services to you, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

- Advise Client personnel in developing an understanding of the tax issues and options related to Client’s Chapter 11 filing, taking into account Client’s specific facts and circumstances, for US federal and state & local tax purposes.
- Advise on the federal and state & local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions.
- Understand and advise on the tax implication of reorganization and/or restructuring alternatives Client is evaluating with existing bondholders and other creditors that may result in a change in the equity, capitalization and/or ownership of the shares of Client and its assets.
- Gather information, prepare calculations (“Section 382 Calculations”) for Client review and finalization and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of Client’s stock to indicate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and built in losses) and the amount of any such limitation. The Client will be responsible for all final accounting procedures and management decisions related to these calculations.



- As applicable, prepare tax calculations for Client review and apply the appropriate federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction.
- Update the draft tax basis balance sheets and draft computations of stock basis as of certain relevant dates for Client review for purposes of analyzing the tax consequences of alternative reorganization structures including, as applicable, asset sales.
- Analyze federal and state & local tax treatment of the costs and fees incurred by the Client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.
- Analyze federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Client emerges from bankruptcy, if applicable, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of restructuring and rationalization of inter-company accounts, and upon written request, we will analyze tax impacts of transfer pricing and related cash management.
- Analyze federal and state & local tax consequences of restructuring in the U.S. or internationally during bankruptcy, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation.
- Analyze federal and state & local tax consequences to Client of employee benefit plans, as requested in writing.
- Advise Client personnel on the accounting and tax aspects of the bankruptcy tax process and procedure lifecycle, the typical tax issues, options and opportunities related to a Chapter 11 filing, the typical impact of a Chapter 11 filing on a corporate tax department's operations, and leading practices for addressing such impact areas while operating in bankruptcy and the post-emergence period. EY does not provide legal advice such that Client will be directed to seek advice of counsel for any applicable legal matters.
- As requested by Client, assist with various tax, compliance, audit, notices, tax account registration/deregistration, business licensing, tax accrual or tax working capital analysis and voluntary disclosure issues arising in the ordinary course of business while in bankruptcy, including (if or as applicable) but not limited to: federal or state & local income/franchise tax, sales and use tax, value added taxes ("VAT"), property tax, employment taxes, severance tax,



excise tax, credit & incentive agreements, annual reports, business licenses, other miscellaneous taxes or regulatory fees and unclaimed property.

- Advise and/or assist, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including (as applicable) but not limited to: federal or state & local income/franchise tax, sales and use tax, value added taxes (“VAT”), property tax, employment taxes, severance tax, excise tax, credit & incentive agreements, annual reports, business licenses, other miscellaneous taxes or regulatory fees and unclaimed property. To the extent permissible, assist Client in its discussion and negotiation with the tax or government authorities.
- As requested by Client, scope, assist and advise on the potential for seeking tax refunds, including (as applicable) but not limited to: federal or state & local income/franchise tax, sales and use tax, value added taxes (“VAT”), property tax, employment taxes, severance tax, excise tax, credit & incentive agreements, annual reports, business licenses, other miscellaneous taxes or regulatory fees and unclaimed property. Any findings-based fee Services to claim and secure tax refunds identified will be subject to a separate Statement of Work mutually agreed to by the parties.
- Provide documentation, as appropriate or necessary, of our advice regarding tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, audit or claim resolution issues, or other tax matter described above. The Client will be responsible for all accounting and management decisions.
- EY will provide tax and accounting insight or advice relative to above matters. Client’s management will continue to be responsible for all financial accounting judgements, decisions and determinations.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

### **Other Provisions**

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client’s specifications or otherwise. Client will not, and will not authorize others



to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws.

To the extent the Services involve a cross-border tax arrangement, for example involving the EU or Mexico, mandatory disclosure regime (“MDR”) rules may apply to some or all of the Services. EY and any EY Firms and any other service providers to which EY subcontracts portions of the Services will determine at EY’s and their sole discretion whether EY or they are required to disclose any such cross-border arrangements covered by the Services. EY will share with Client in advance wherever possible any disclosure that EY or EY’s subcontractors have the obligation to make in respect of the Services and in any event provide Client with a copy of the disclosure submitted, at Client’s request. Where an obligation to comply with MDR is identified, EY will discuss with Client at that time estimated fees for related additional time incurred for MDR evaluation and reporting, including on an hourly-basis if the fees for the Services are on a non-hourly basis.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY’s direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client’s U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY’s subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will be valid for three years from the date this SOW is signed by Client below.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

## **Contacts**

Client has identified Jeff Minter as Client’s contact with whom EY should communicate about these Services. Client’s contact at EY for these Services will be Molly Ericson (Managing Director) and Nancy Flagg (Managing Director). Molly and Nancy will lead the EY team in providing the Services.



## Fees

Client shall pay fees for the Services based on the actual time that EY's professionals spend performing them, billed at the following agreed upon rates for each level while the Services under this SOW are being performed.

Level	Rate per hour
Partner/Principal	\$1,450
Managing Director	\$1,350
Senior Manager	\$1,050
Manager	\$950
Senior	\$660
Staff	\$440


Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of EY's invoice.

In witness whereof, the parties have executed this SOW as of the date set forth below.

*Ernst + Young LLP*

Yellow Corporation, on behalf of itself and its affiliates

By:   
 Daniel Olivier  
 Chief Financial Officer

Date: 8/16/23

**Exhibit 5**

**Statement of Work**



## Statement of Work

This Statement of Work, dated August 21, 2023 (this “SOW”), is made by Ernst & Young LLP (“EY”) and Yellow Corporation on behalf of itself and its affiliated entities (“Client”); pursuant to the Agreement, dated August 21, 2023 (the “Agreement”), between EY and Yellow Corporation, which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 6, 2023 with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and describes certain services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of August 6, 2023.

This SOW incorporates the Agreement by reference to form a contract. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement.

## Scope of Services

EY will provide the following tax advisory Services to you:

- ▶ International Transfer Pricing Analyses; and
- ▶ Domestic Transfer Pricing Memos;

EY intend to advise on whether Client’s transfer pricing practices, with respect to (described transactions and related parties under review) (“Covered Transactions”) for the tax year 31 December 2022 (“FY 2022”) are in compliance with the reasonableness requirements of Treas. Reg. § 1.6662-6(d)<sup>1</sup> for purposes of avoiding potential transfer pricing penalties.<sup>1</sup>

### 1. **FY 2022 International Transfer Pricing Analysis**

EY will perform an analysis of YRC's international intercompany transactions involving the US affiliates of YRC for FY 2022 ("US Report"). EY also intend to advise on whether the US Report, in conjunction with previous transfer pricing reports prepared by EY, is in compliance with reasonableness requirements of Treas. Reg. § 1.6662-6(d) for the purposes of avoiding potential transfer pricing penalties for FY 2022.

The report will cover the following entities and transactions:

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<sup>1</sup> All “section” or “§” cited herein refer to the U.S. Internal Revenue Code of 1986, as amended, unless otherwise stated. The Regulations promulgated thereunder are referred to as “Regulations” and cited as “Treas. Reg. §.”



- ▶ Transportation services provided by YRC Freight Canada Company for YRC Inc.
- ▶ Administrative services provided by YRC Transportation Mexicana, S.A. de C.V. for YRC Inc.

EY will perform an analysis of the following international intercompany transactions involving YRC Freight Canada Company, a certain Canadian affiliate of YRC, for FY 2022 ("Canada Report"):

- ▶ Provision of transportation services by YRC Freight Canada Company to YRC Inc.

EY will perform an analysis of the following international intercompany transactions involving certain Mexican affiliates of YRC for FY 2022 ("Mexico Report"):

- ▶ Reimbursement of intercompany expenses (income)
- ▶ Provision of intercompany administrative services
- ▶ Reimbursement of intercompany expenses (costs)

Our advice will be issued in the Mexico Report prepared by EY-Mexico to ensure consistency with Mexican transfer pricing regulations and guidelines. The Mexico Report and analyses will be prepared solely to assist YRC Inc. in its analysis of its intercompany transaction in accordance with Sections IX, X, and XII, of Article 76, 179 and 180 of the MITL, in force during FY 2022, and the corresponding tax regulations published in Miscellaneous Tax Resolution (Miscellanea Fiscal).

Each of the reports outlined above will contain the following update sections:

***Table 1: TP Report Components***

<b>FY 2022</b>
Update to Company Overview
Update to Industry Overview
New benchmarking study for transportation services search and financial update of administrative services
New benchmarking study for transportation services search and financial update of administrative services

## **Workplan**

Consistent with the standard procedure for preparing updates of transfer pricing reports, EY will leverage the prior reports EY have completed for YRC. In performance of the Services, EY will perform the steps described below.

**Step 1: Functional Analysis**

EY will leverage the prior year Transfer Pricing Analyses to update the functional analyses for verification and validation that there have been no significant changes that would require changes to the anticipated economic analysis update for FY 2022.

**Step 2: Company and Industry Analysis**

EY will work with YRC to understand current industry and company conditions. If, when compared to prior studies, any significant changes in the trucking industry have occurred, EY will collect and summarize that information. EY will present the updated information in the transfer pricing reports.

**Step 3: Economic Analysis**

EY will perform new searches and financial update the benchmarking studies where applicable<sup>2</sup>, and EY will rely on transfer pricing methods selected in the prior year TP Studies.

**Step 4: Report Preparation**

EY will prepare the transfer pricing reports outlined in the previous section. Where appropriate, EY will refer to the prior transfer pricing studies EY have performed for YRC.

YRC is to provide us with full disclosure of all relevant facts and appropriate EY personnel are to have complete access to all pertinent information. EY are relying upon the accuracy and completeness of the facts, representations, and other information provided to us by YRC.

**Timing**

EY are prepared to begin work on this engagement upon this engagement upon your acceptance of the terms of the SOW.

<b>FY 2022</b>
FY 2022 Mexico Report
FY 2022 Canada Report
FY 2022 US Report

**2. FY 2023 Domestic Transfer Pricing Memos**

EY will provide YRC with updated FY 2023 memorandums with a financial update in the FY 2023 memorandums using comparable company searches with the same methods selected in the FY 2021 Domestic Transfer Pricing Memos for the following pre-existing domestic intercompany transactions:

- ▶ Provision of Management services (including Sales Support services)

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<sup>2</sup> Table 1 lists out the schedule for new benchmarking searches and financial updates for FY 2022

- ▶ Provision of Procurement services
- ▶ Provision of IT services

For the services transaction between YRC and its domestic affiliates, EY will perform the following:

- ▶ Leverage the functional analysis from FY 2021 Domestic Transfer Pricing Memos
- ▶ Review available potential internal comparable to confirm ability to use as a benchmark. To the extent that alternative methodology may be required EY will discuss alternative options and fees with YRC before moving forward.
- ▶ Prepare a memorandum leveraging the same format as prior domestic memos.

EY will also review and test projected YRC domestic results against the updated benchmarks in each memo.

### **Your Obligations**

The Client is to provide us with full disclosure of all relevant facts, and appropriate EY personnel are to have complete access to all pertinent information. EY are relying upon the accuracy and completeness of the facts, representations and other information provided to us by the Client.

In accordance with our agreement, our advice will be limited to issues concerning compliance for the specified transaction(s) with IRC Section 482 or 6662 (specify) and pertinent foreign laws and regulations (specify) governing transactions within a controlled group. Additional issues may exist that could affect the U.S. or foreign tax treatment of the transaction(s) that are the subject of this engagement and our report will not consider or provide a conclusion with respect to any additional issues. With respect to any significant tax issues outside the limited scope of this engagement, EY does not intend that its report be used by any person for the purposes of advice or avoiding any penalties that may be imposed on any taxpayer.”

EY draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof. You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

### **Other Provisions**

Client shall assign a qualified person to oversee the Services. Client is responsible for all management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

Notwithstanding anything to the contrary in the Agreement or this SOW, EY does not assume any responsibility for any third-party products, programs or services selected by Client, their performance or compliance with Client's specifications or otherwise.

To the extent the Services involve a cross-border tax arrangement, for example involving the EU or Mexico, mandatory disclosure regime "MDR" rules may apply to some or all of the Services. EY and any EY Firms and any other service providers to which EY subcontracts portions of the Services will determine at EY's and their sole discretion whether EY or they are required to disclose any such cross-border arrangements covered by the Services. EY will share with Client in advance wherever possible any disclosure that EY or EY's subcontractors have the obligation to make in respect of the Services and in any event provide Client with a copy of the disclosure submitted, at Client's request. Where an obligation to comply with MDR is identified, EY will discuss with Client at that time estimated fees for related additional time incurred for MDR evaluation and reporting, including on an hourly-basis if the fees for the Services are on a non-hourly basis.

EY and other EY Firms may retain and use Client Information for benchmarking, analytics, research and development, thought leadership and related purposes, and to enhance their services, provided that any use does not externally identify, or make reference to, Client. In all such matters, EY and other EY Firms will comply with applicable law and professional obligations.

EY may subcontract a portion of the Services to one or more EY Firms and to subcontractors working under EY's direction who may communicate directly with Client. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and EY's subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of Client to and among each other for the purpose of rendering the Services and discussing and providing other services to Client. Client has the ability to request a more limited disclosure of tax return information than that described above. If, at any time, Client would like EY to narrow the scope of the information to be disclosed, please contact EY in writing and EY will limit any disclosures that have not yet occurred. Client acknowledges that this consent will be valid for three years from the date this SOW is signed by Client below.

## **Contacts**

Client has identified Dan Olivier as Client's contact with whom EY should communicate about these Services. Client's contact at EY for these Services will be Jason Carlstedt.

## **Fees**

You shall pay a total fee of \$91,670 for the tax services outlined in this SOW. An amount of \$84,500 of this fee has previously been paid, with \$9,270 remaining to be invoiced as part of this engagement.

Client shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by Client. In addition,

a charge will be added to EY's fees reflecting an estimated technology cost incurred equal to 3% of the professional fees for this engagement.

EY will bill Client for EY's fees, expenses, and applicable taxes or other charges, if any, on a monthly basis. Payment is due upon receipt of EY's invoice.

**IN WITNESS WHEREOF**, EY and Client each caused this SOW to be signed and delivered by its duly authorized representative(s).

**AGREED:**

Yellow Corporation, on behalf of itself and its affiliate(s)

By:  \_\_\_\_\_

Daniel L. Olivier, CFO

Date: 08/22/23

**Exhibit 6**

**Names of Parties in Interest and whether a Client Engagement has been Initiated by  
EYGL Member Firms During the Last Three Years**

No.	Category	Entity Name (Full Name as per PML)	Connection	No Connection
1	Debtors / Known Affiliates and Joint Ventures	1105481 ONTARIO, INC.	X	
2	Debtors / Known Affiliates and Joint Ventures	EXPRESS LANE SERVICE, INC.	X	
3	Debtors / Known Affiliates and Joint Ventures	NEW PENN MOTOR EXPRESS LLC	X	
4	Debtors / Known Affiliates and Joint Ventures	CPK INSURANCE CO. LTD.	X	
5	Debtors / Known Affiliates and Joint Ventures	PT MERIDIAN IQ INDONESIA INTERNATIONAL	X	
6	Debtors / Known Affiliates and Joint Ventures	REIMER HOLDING B.V.	X	
7	Debtors / Known Affiliates and Joint Ventures	ROADWAY EXPRESS INTERNATIONAL, INC.	X	
8	Debtors / Known Affiliates and Joint Ventures	ROADWAY EXPRESS, INC.	X	
9	Debtors / Known Affiliates and Joint Ventures	ROADWAY EXPRESS, S.A. DE C.V.	X	
10	Debtors / Known Affiliates and Joint Ventures	ROADWAY LLC	X	
11	Debtors / Known Affiliates and Joint Ventures	ROADWAY NEXT DAY CORPORATION	X	
12	Debtors / Known Affiliates and Joint Ventures	TRANSCONTINENTAL LEASE, S. DE R.L. DE C.V.	X	
13	Debtors / Known Affiliates and Joint Ventures	USF BESTWAY INC.	X	
14	Debtors / Known Affiliates and Joint Ventures	USF DUGAN INC.	X	
15	Debtors / Known Affiliates and Joint Ventures	USF HOLLAND INC.	X	
16	Debtors / Known Affiliates and Joint Ventures	USF HOLLAND INTERNATIONAL SALES CORPORATION	X	
17	Debtors / Known Affiliates and Joint Ventures	USF HOLLAND LLC	X	
18	Debtors / Known Affiliates and Joint Ventures	USF REDDAWAY INC.	X	
19	Debtors / Known Affiliates and Joint Ventures	USF REDSTAR LLC	X	
20	Debtors / Known Affiliates and Joint Ventures	YELLOW CORPORATION	X	
21	Debtors / Known Affiliates and Joint Ventures	YELLOW FREIGHT CORPORATION	X	
22	Debtors / Known Affiliates and Joint Ventures	YELLOW LOGISTICS, INC.	X	
23	Debtors / Known Affiliates and Joint Ventures	YELLOW TRANSPORTATION, INC.	X	
24	Debtors / Known Affiliates and Joint Ventures	YRC ASSOCIATION SOLUTIONS, INC.	X	
25	Debtors / Known Affiliates and Joint Ventures	YRC ENTERPRISE SERVICES, INC.	X	
26	Debtors / Known Affiliates and Joint Ventures	YRC FREIGHT	X	
27	Debtors / Known Affiliates and Joint Ventures	YRC FREIGHT CANADA COMPANY	X	
28	Debtors / Known Affiliates and Joint Ventures	YRC INC.	X	
29	Debtors / Known Affiliates and Joint Ventures	YRC INTERNATIONAL INVESTMENTS, INC.	X	
30	Debtors / Known Affiliates and Joint Ventures	YRC LOGISTICS ASIA LIMITED	X	
31	Debtors / Known Affiliates and Joint Ventures	YRC LOGISTICS INC.	X	
32	Debtors / Known Affiliates and Joint Ventures	YRC LOGISTICS SERVICES, INC.	X	
33	Debtors / Known Affiliates and Joint Ventures	YRC MORTGAGES, LLC	X	
34	Debtors / Known Affiliates and Joint Ventures	YRC REGIONAL TRANSPORTATION, INC.	X	
35	Debtors / Known Affiliates and Joint Ventures	YRC SERVICES S. DE R.L. DE C.V.	X	
36	Debtors / Known Affiliates and Joint Ventures	YRC TRANSPORTATION, S.A. DE C.V.	X	
37	Directors/Officers - Current	ANNIEA RUMFOLO		X
38	Directors/Officers - Current	CHRIS T. SULTEMEIER		X
39	Directors/Officers - Current	DANIEL L. OLIVIER		X
40	Directors/Officers - Current	DARREL J. HARRIS		X
41	Directors/Officers - Current	DARREN D. HAWKINS		X
42	Directors/Officers - Current	DAVID H. WEBBER		X
43	Directors/Officers - Current	DAVID S. MCCLIMON		X
44	Directors/Officers - Current	DOUGLAS A. CARTY		X
45	Directors/Officers - Current	JAMES E. HOFFMAN		X
46	Directors/Officers - Current	JASON W. BERGMAN		X
47	Directors/Officers - Current	JAVIER EVANS		X
48	Directors/Officers - Current	LEAH K. DAWSON		X
49	Directors/Officers - Current	MATTHEW A. DOHENY		X
50	Directors/Officers - Current	PATRICIA M. NAZEMETZ		X
51	Directors/Officers - Current	SHALINNA D. JONES		X
52	Directors/Officers - Current	SUSANA MARTINEZ		X
53	Directors/Officers - Current	TONY CARRENO		X
54	Other Restructuring Professionals	ALIX PARTNERS	X	
55	Other Restructuring Professionals	ARNOLD & PORTER		X
56	Other Restructuring Professionals	CHODATE HALL & STEWART LLP	X	
57	Other Restructuring Professionals	FTI	X	
58	Other Restructuring Professionals	HOGAN LOVELLS US LLP	X	
59	Other Restructuring Professionals	HOLLAND & KNIGHT LLP	X	
60	Other Restructuring Professionals	HOU LIHAN LOKEY	X	
61	Other Restructuring Professionals	MILBANK	X	
62	Other Restructuring Professionals	PROVINCE		X
63	Other Restructuring Professionals	QUINN EMANUEL	X	
64	Other Restructuring Professionals	ROPES & GRAY	X	
65	Other Restructuring Professionals	WHITE & CASE	X	

No.	Category	Entity Name (Full Name as per PNL)	Connection	No Connection
66	Banks/Lender/Administrative Agents	ACE GLOBAL MULTI-CREDIT LLC		X
67	Banks/Lender/Administrative Agents	ALTER DOMUS PRODUCTS CORP.		X
68	Banks/Lender/Administrative Agents	AMISSIMA DIVERSIFIED INCOME ICADV		X
69	Banks/Lender/Administrative Agents	AP KENT CREDIT MASTER FUND, L.P.		X
70	Banks/Lender/Administrative Agents	APOLLO ACCORD MASTER FUND III, L.P.		X
71	Banks/Lender/Administrative Agents	APOLLO A-N CREDIT FUND (DELAWARE), L.P.		X
72	Banks/Lender/Administrative Agents	APOLLO ATLAS MASTER FUND, LLC		X
73	Banks/Lender/Administrative Agents	APOLLO CENTRE STREET PARTNERSHIP, LP		X
74	Banks/Lender/Administrative Agents	APOLLO CREDIT FUNDS ICADV		X
75	Banks/Lender/Administrative Agents	APOLLO CREDIT MASTER FUND LTD.		X
76	Banks/Lender/Administrative Agents	APOLLO CREDIT STRATEGIES MASTER FUND, LTD.		X
77	Banks/Lender/Administrative Agents	APOLLO LINCOLN FIXED INCOME FUND, L.P.		X
78	Banks/Lender/Administrative Agents	APOLLO MOULTRIE CREDIT FUND, L.P.		X
79	Banks/Lender/Administrative Agents	APOLLO TACTICAL VALUE SPN INVESTMENTS, L.P.		X
80	Banks/Lender/Administrative Agents	APOLLO TR ENHANCES LEVERED YIELD LLC		X
81	Banks/Lender/Administrative Agents	APOLLO TR OPPORTUNISTIC LTD.		X
82	Banks/Lender/Administrative Agents	ASPEN AMERICAN INSURANCE COMPANY	X	
83	Banks/Lender/Administrative Agents	ATHORA LUX INVEST	X	
84	Banks/Lender/Administrative Agents	BANCOMER		X
85	Banks/Lender/Administrative Agents	BANK OF AMERICA, N.A.	X	
86	Banks/Lender/Administrative Agents	BANK OF BERMUDA		X
87	Banks/Lender/Administrative Agents	BANK OF NOVA SCOTIA	X	
88	Banks/Lender/Administrative Agents	BNY MELLON	X	
89	Banks/Lender/Administrative Agents	CADBURY MONDELEZ PENSION TRUST LIMITED	X	
90	Banks/Lender/Administrative Agents	CIT FINANCE LLC		X
91	Banks/Lender/Administrative Agents	CITADEL	X	
92	Banks/Lender/Administrative Agents	CITIZENS BANK N.A.	X	
93	Banks/Lender/Administrative Agents	CITIZENS BUSINESS CAPITAL		X
94	Banks/Lender/Administrative Agents	CORTLAND PRODUCTS CORP.		X
95	Banks/Lender/Administrative Agents	ING CAPITAL LLC	X	
96	Banks/Lender/Administrative Agents	JPMORGAN CHASE BANK N.A.	X	
97	Banks/Lender/Administrative Agents	KEYBANK NATIONAL ASSOCIATION	X	
98	Banks/Lender/Administrative Agents	M/FN PARTNERS MANAGEMENT, LP	X	
99	Banks/Lender/Administrative Agents	MPI (LONDON) LIMITED		X
100	Banks/Lender/Administrative Agents	PNC BANK	X	
101	Banks/Lender/Administrative Agents	PNC BANK NATIONAL ASSOCIATION	X	
102	Banks/Lender/Administrative Agents	SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION		X
103	Banks/Lender/Administrative Agents	SIEMENS FINANCIAL SERVICES, INC.	X	
104	Banks/Lender/Administrative Agents	TD BANK	X	
105	Banks/Lender/Administrative Agents	UMB BANK		X
106	Banks/Lender/Administrative Agents	UNITED STATES DEPARTMENT OF THE TREASURY		X
107	Banks/Lender/Administrative Agents	US BANK N.A.	X	
108	Banks/Lender/Administrative Agents	WELLS FARGO	X	
109	Bankruptcy Judges	ASHLEY M. CHAN		X
110	Bankruptcy Judges	BRENDAN L. SHANNON		X
111	Bankruptcy Judges	CRAIG T. GOLDBLATT		X
112	Bankruptcy Judges	J. KATE STICKLES		X
113	Bankruptcy Judges	JOHN T. DORSEY		X
114	Bankruptcy Judges	KAREN B. OWENS		X
115	Bankruptcy Judges	LAURIE SELBER SILVERSTEIN		X
116	Bankruptcy Judges	MARY F. WALRATH		X
117	Bankruptcy Judges	THOMAS M. HORAN		X
118	Bankruptcy Judges - Staff	AL LUGANO		X
119	Bankruptcy Judges - Staff	AMANDA HRYCAK		X
120	Bankruptcy Judges - Staff	CACIA BATTS		X
121	Bankruptcy Judges - Staff	CATHERINE FARRELL		X
122	Bankruptcy Judges - Staff	CLAIRE BRADY		X
123	Bankruptcy Judges - Staff	DANIELLE GADSON		X
124	Bankruptcy Judges - Staff	DEMITRA YEAGER		X
125	Bankruptcy Judges - Staff	JILL WALKER		X
126	Bankruptcy Judges - Staff	JOAN RANIERI		X
127	Bankruptcy Judges - Staff	LAURA HANEY		X
128	Bankruptcy Judges - Staff	LAURIE CAPP		X
129	Bankruptcy Judges - Staff	LORA JOHNSON		X
130	Bankruptcy Judges - Staff	MARQUETTA LOPEZ		X



No.	Category	Entity Name (Full Name as per PHL)	Connection	No Connection
131	Bankruptcy Judges - Staff	NICKITA BARKSDALE		X
132	Bankruptcy Judges - Staff	PAULA SUBDA		X
133	Bankruptcy Judges - Staff	RACHEL BELLO		X
134	Bankruptcy Judges - Staff	ROBERT CAVELLO		X
135	Bankruptcy Professionals	ALVAREZ & MARSAL		X
136	Bankruptcy Professionals	DUCERA PARTNERS		X
137	Bankruptcy Professionals	EPIO GLOBAL		X
138	Bankruptcy Professionals	GOODMANS LLP		X
139	Bankruptcy Professionals	KIRKLAND & ELLIS	X	
140	Bankruptcy Professionals	PACHULSKI STANG ZIEHL & JONES		X
141	Cargo-Related Claims	BARBETTE OUTDOOR LIVING		X
142	Cargo-Related Claims	BLUEGRACE LOGISTICS		X
143	Cargo-Related Claims	DuPont Specialty Products USA, LLC	X	
144	Cargo-Related Claims	ETECH GROUP		X
145	Cargo-Related Claims	EXPEDITORS CARGO INSURANCE BROKERS	X	
146	Cargo-Related Claims	FALVEY SHIPPERS INSURANCE		X
147	Cargo-Related Claims	FORD	X	
148	Cargo-Related Claims	FREIGHTQUOTE		X
149	Cargo-Related Claims	LOGISTICS PLUS		X
150	Cargo-Related Claims	MARS PETCARE USA INC	X	
151	Cargo-Related Claims	MEDLINE INDUSTRIES	X	
152	Cargo-Related Claims	NFI INDUSTRIES	X	
153	Cargo-Related Claims	PHILIPS VAN HEUSEN	X	
154	Cargo-Related Claims	RIVIAN AUTOMOTIVE LLC	X	
155	Cargo-Related Claims	SAMSUNG ELECTRONICS AMERICA INC	X	
156	Cargo-Related Claims	SIGNIFY NORTH AMERICA CORPORATION	X	
157	Cargo-Related Claims	SPECTRUM BRANDS	X	
158	Cargo-Related Claims	STANLEY BLACK & DECKER (US) INC	X	
159	Cargo-Related Claims	SUPPLYHOUSE		X
160	Cargo-Related Claims	TFWW, TH INTERNATIONAL COMPANY	X	
161	Cargo-Related Claims	THE VOLLRATH COMPANY		X
162	Cargo-Related Claims	Turn5, Inc.	X	
163	Cargo-Related Claims	UNYSON		X
164	Cargo-Related Claims	UPS CAPITAL INSURANCE AGENCY INC	X	
165	Cargo-Related Claims	VWR INTERNATIONAL	X	
166	Cargo-Related Claims	WEBSTRAUTANT STORE		X
167	Customers	4FRONT		X
168	Customers	AMAZON COM INC	X	
169	Customers	ARC SUPPLY CHAIN SOLUTIONS		X
170	Customers	ARCBEST ENTERPRISE SOLUTIONS INC		X
171	Customers	ASCENT GLOBAL LOGISTICS COMPANY		X
172	Customers	ASSOCIATION SOLUTIONS		X
173	Customers	BLUE GRACE LOGISTICS		X
174	Customers	CH ROBINSON CO	X	
175	Customers	DAIMLER TRUCKS NA	X	
176	Customers	DOLLAR GENERAL CORPORATION	X	
177	Customers	DOLLAR TREE STORES	X	
178	Customers	EATON CORPORATION	X	
179	Customers	ECHO GLOBAL LOGISTICS	X	
180	Customers	EXEL INC DBA DHL SUPPLY CHAIN	X	
181	Customers	FERN EXPOSITION SERVICES		X
182	Customers	FIRST BRANDS GROUP	X	
183	Customers	FORD C/O SCHNEIDER LOGISTICS INC		X
184	Customers	FREEMAN PARENT COMPANIES		X
185	Customers	GALLAGHER AFFINITY		X
186	Customers	GENERAL ELECTRIC	X	
187	Customers	GLOBAL TRANZ ENTERPRISES	X	
188	Customers	HEALTHCORE		X
189	Customers	HILLENBRAND INC	X	
190	Customers	HINRY LOGISTICS		X
191	Customers	HOME DEPOT	X	
192	Customers	HONDA MOTOR LOGISTICS		X
193	Customers	HUB GROUP	X	
194	Customers	HUBBELL INC	X	
195	Customers	HYUNDAI AMERICA		X

No.	Category	Entity Name (Full Name as per PHL)	Connection	No Connection
196	Customers	JOHNSON CONTROLS INC	X	
197	Customers	L.O. TRADING		X
198	Customers	LOGIKOR		X
199	Customers	NISSAN NORTH AMERICA INC	X	
200	Customers	OFFICE DEPOT	X	
201	Customers	OHIO LOGISTICS		X
202	Customers	OMNI LOGISTICS	X	
203	Customers	PB CONSULTANTS		X
204	Customers	PLY GEM		X
205	Customers	PRIORITY ONE		X
206	Customers	RE TRANS FREIGHT		X
207	Customers	REDWOOD/SIMPLIFIED LOGISTICS		X
208	Customers	RITE AID	X	
209	Customers	ROGERS & BROWN NORTH AMERICAN LOGISTICS		X
210	Customers	RYDER CARRIER MGMT SVCS		X
211	Customers	SAVINGSAMBERS		X
212	Customers	SCHNEIDER LOGISTICS		X
213	Customers	SIGNIFY LIGHTING	X	
214	Customers	STAPLES INC	X	
215	Customers	TFORCE WORLDWIDE		X
216	Customers	TPS LOGISTICS		X
217	Customers	TRANSPORTATION INSIGHT		X
218	Customers	UBER FREIGHT US LLC	X	
219	Customers	ULINE	X	
220	Customers	UNISHIPPERS		X
221	Customers	UNITED STATES GOVERNMENT		X
222	Customers	VOLVO LOGISTICS NORTH AMERICAN		X
223	Customers	WALMART STORES INC	X	
224	Customers	WORLDWIDE EXPRESS	X	
225	Environmental / PRP - Potentially Responsible Parties	ROOSEVELT IRRIGATION DISTRICT		X
226	Environmental / PRP - Potentially Responsible Parties	US ENVIRONMENTAL PROTECTION AGENCY	X	
227	Insurance Providers / Agents	ACE AMERICAN INSURANCE COMPANY	X	
228	Insurance Providers / Agents	ACE PROPERTY & CASUALTY INSURANCE COMPANY		X
229	Insurance Providers / Agents	AEGIS LONDON	X	
230	Insurance Providers / Agents	AFCO CREDIT CORPORATION		X
231	Insurance Providers / Agents	AIG SPECIALTY INSURANCE COMPANY	X	
232	Insurance Providers / Agents	ALLIANZ GLOBAL CORP & SPECIALTY SE	X	
233	Insurance Providers / Agents	ALLIANZ GLOBAL RISK US INSURANCE CO	X	
234	Insurance Providers / Agents	ALLIANZ US RISKS US INSURANCE COMPANY		X
235	Insurance Providers / Agents	ALLIED WORLD ASSURANCE COMPANY, LTD. (AWAC)	X	
236	Insurance Providers / Agents	AMERICAN INTERNATIONAL GROUP UK LIMITED	X	
237	Insurance Providers / Agents	AMERICAN INTERNATIONAL REINSURANCE CO., LTD.	X	
238	Insurance Providers / Agents	APPLIED UNDERWRITERS	X	
239	Insurance Providers / Agents	ARCADIAN		X
240	Insurance Providers / Agents	ARCH REINSURANCE LTD.	X	
241	Insurance Providers / Agents	ARIA (SAC) LTD		X
242	Insurance Providers / Agents	ASPEN AMERICAN INSURANCE CO	X	
243	Insurance Providers / Agents	AXA XL	X	
244	Insurance Providers / Agents	AXIS BERMUDA PUNI-WRAP		X
245	Insurance Providers / Agents	AXIS INSURANCE COMPANY	X	
246	Insurance Providers / Agents	AXIS SPECIALTY LIMITED	X	
247	Insurance Providers / Agents	AXIS SURPLUS INSURANCE COMPANY	X	
248	Insurance Providers / Agents	BEAZLEY INSURANCE CO.		X
249	Insurance Providers / Agents	BERKSHIRE HATHAWAY INTERNATIONAL INSURANCE LTD.	X	
250	Insurance Providers / Agents	BERKSHIRE INTERNATIONAL		X
251	Insurance Providers / Agents	BFL	X	
252	Insurance Providers / Agents	CANOPIOUS		X
253	Insurance Providers / Agents	CHUBB BERMUDA INSURANCE		X
254	Insurance Providers / Agents	CHUBB LIMITED	X	
255	Insurance Providers / Agents	CNA	X	
256	Insurance Providers / Agents	COLUMBIA CASUALTY		X
257	Insurance Providers / Agents	CONTINENTAL CASUALTY	X	
258	Insurance Providers / Agents	CRUM & FORESTER		X
259	Insurance Providers / Agents	EMERGIN RISK		X
260	Insurance Providers / Agents	ENDURANCE AMERICAN INSURANCE CO	X	

No.	Category	Entity Name (Full Name as per PHL)	Connection	No Connection
261	Insurance Providers / Agents	ENDURANCE SPECIALTY INSURANCE LTD.	X	
262	Insurance Providers / Agents	EVEREST INSURANCE		X
263	Insurance Providers / Agents	FEDERAL INSURANCE CO	X	
264	Insurance Providers / Agents	GAI INSURANCE COMPANY, LTD.	X	
265	Insurance Providers / Agents	GREAT AMERICAN ASSURANCE CO.	X	
266	Insurance Providers / Agents	GREENWICH INSURANCE COMPANY	X	
267	Insurance Providers / Agents	HELIIX UNDERWRITING PARTNERS LTD		X
268	Insurance Providers / Agents	ILLINOIS UNION INS. CO.		X
269	Insurance Providers / Agents	LEX-LONDON		X
270	Insurance Providers / Agents	LLOYD'S OF LONDON	X	
271	Insurance Providers / Agents	LOCKTON	X	
272	Insurance Providers / Agents	MAGNA CARTA - AEGIS		X
273	Insurance Providers / Agents	MAGNA CARTA INSURANCE, LTD.		X
274	Insurance Providers / Agents	MARKEL	X	
275	Insurance Providers / Agents	MARKEL BERMUDA		X
276	Insurance Providers / Agents	MOISAIC INSURANCE	X	
277	Insurance Providers / Agents	NATIONAL FIRE & MARINE INSURANCE COMPANY	X	
278	Insurance Providers / Agents	NATIONAL UNION FIRE INS CO OF PA		X
279	Insurance Providers / Agents	NORTH ROCK INSURANCE COMPANY		X
280	Insurance Providers / Agents	OLD REPUBLIC GENERAL INSURANCE CORPORATION		X
281	Insurance Providers / Agents	OLD REPUBLIC INSURANCE CO.		X
282	Insurance Providers / Agents	OLD REPUBLIC INSURANCE COMPANY OF CANADA		X
283	Insurance Providers / Agents	RESILIENCE CYBER INSURANCE		X
284	Insurance Providers / Agents	ROANOKE (MUNICH RE SYNDICATE)		X
285	Insurance Providers / Agents	ROANOKE TRADE		X
286	Insurance Providers / Agents	RSUI INDEMNITY		X
287	Insurance Providers / Agents	RT SPECIALTY		X
288	Insurance Providers / Agents	SIRIUSPOINT BERMUDA INS CO LTD		X
289	Insurance Providers / Agents	SOMPO	X	
290	Insurance Providers / Agents	ST. PAUL FIRE AND MARINE INSURANCE COMPANY	X	
291	Insurance Providers / Agents	TOKIO MARINE HCC	X	
292	Insurance Providers / Agents	TRAVELERS	X	
293	Insurance Providers / Agents	TRAVELERS OF CANADA		X
294	Insurance Providers / Agents	US SPECIALTY INSURANCE CO		X
295	Insurance Providers / Agents	VANTAGE RISK LTD		X
296	Insurance Providers / Agents	WESTCHESTER SURPLUS INSURANCE COMPANY		X
297	Insurance Providers / Agents	WILLIS TOWERS WATSON	X	
298	Insurance Providers / Agents	XL INSURANCE COMPANY SE - IRISH BRANCH	X	
299	Litigation	68TH STREET DUMP SUPERFUND ALTERNATIVE SITE		X
300	Litigation	ALABAMA AUTOMOTIVE AND DIESEL REPAIR		X
301	Litigation	ALCO IRON & METAL		X
302	Litigation	ALEXANDER HITZ		X
303	Litigation	ALVIN L. MALNIK		X
304	Litigation	AMEESH BHANDARI		X
305	Litigation	ANTHONY MARTINO		X
306	Litigation	APDI LIQUIDATION, LLC		X
307	Litigation	BED BATH & BEYOND	X	
308	Litigation	BLACKSTRAP INDUSTRIES, INC.		X
309	Litigation	BM GROUP INC.	X	
310	Litigation	BRIGHT EARTH FOODS		X
311	Litigation	BRYANT HOLDINGS LLC		X
312	Litigation	CAESAR SMITH		X
313	Litigation	CHEBBY MAN INDUSTRIES		X
314	Litigation	CHRISTINA LEWIS		X
315	Litigation	COMLINK NETWORK SERVICES		X
316	Litigation	UNITED STATES DEPARTMENT OF DEFENSE	X	
317	Litigation	DPS AUTO SHIPPERS		X
318	Litigation	ECLIPSE IP LLC		X
319	Litigation	ENVIRONMENTAL PROTECTION AGENCY	X	
320	Litigation	FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION	X	
321	Litigation	G & J CARLSON TRUCK & TRAILER REPAIRS		X
322	Litigation	GPNE CORP		X
323	Litigation	HALLAMORE CORP. D/B/A B.T. EQUIPMENT		X
324	Litigation	HBC STRATEGIES		X
325	Litigation	HOM DIRECT MARKET COMMUNICATION		X

No.	Category	Entity Name (Full Name as per PHL)	Connection	No Connection
326	Litigation	HENRYLOGISTIC.COM		X
327	Litigation	HENRYLOGISTICS.NET		X
328	Litigation	HENRYLOGISTICS.COM		X
329	Litigation	HOME PRODUCTS INTERNATIONAL, INC.		X
330	Litigation	INDEMNITY INS. CO. OF NORTH AMERICA A/S/O/ PERRIGO COMPANY	X	
331	Litigation	INTERBORO PACKAGING CORP		X
332	Litigation	JAMES D. WINSTON		X
333	Litigation	JEFF THORN		X
334	Litigation	KENCO LOGISTICS SERVICES (INVACARE)		X
335	Litigation	KEVIN M GALLOWAY		X
336	Litigation	LOGISTICA ZEMOG		X
337	Litigation	LOGITRAQ, LLC		X
338	Litigation	MAXFIELD CANDY CO		X
339	Litigation	NIPPONKOA INSURANCE		X
340	Litigation	NOVA WILDCAT SHUR-LINE HOLDINGS (H2 GROUP)		X
341	Litigation	OCEAN AMUSEMENTS, INC		X
342	Litigation	OMACHRON SCIENCE, INC.		X
343	Litigation	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION		X
344	Litigation	PARTY CITY	X	
345	Litigation	PML CAPITAL		X
346	Litigation	PYRAMID FLOORING / SENECA HARDWOOD		X
347	Litigation	QUALITY OCEAN		X
348	Litigation	R&L CARRIERS		X
349	Litigation	REIMER WORLD CORP		X
350	Litigation	BEVLON, INC.	X	
351	Litigation	ROADNET TECHNOLOGIES		X
352	Litigation	ROADWAYDELIVERY.COM		X
353	Litigation	ROCKET FARMS, INC.		X
354	Litigation	SIRIUS COMPUTER SOLUTIONS	X	
355	Litigation	STANDARD ROOFING & SHEET METAL SUPPLY		X
356	Litigation	TEMP-COAT BRAND PRODUCTS		X
357	Litigation	THE PURCHASE MASTER, LLC		X
358	Litigation	TM LONGEVITY CENTER, C.A.		X
359	Litigation	TRANSMATE LOGISTICS		X
360	Litigation	TS EXPRESS/MOTORCAR PARTS OF AMERICA	X	
361	Litigation	TUCOWS INC	X	
362	Litigation	US FREIGHTWAYS, INC.		X
363	Litigation	US TREASURY		X
364	Litigation	VITAL PHARMACEUTICALS, INC		X
365	Litigation	VIZANT TECHNOLOGIES, LLC		X
366	Litigation	WASHINGTON STATE EMPLOYMENT SECURITY DEPARTMENT		X
367	Litigation	YELLOW STROM	X	
368	Litigation	YELLOW CRATES CORP		X
369	Litigation	YELLOW TRANSPORTATION (MANTECA CA)	X	
370	Litigation	YRCOURIER.COM		X
371	Litigation	YRCWORLDWIDEDELIVERY.COM		X
372	Litigation	ZENOBIA COMPANY, LLC		X
373	Material Contract Counterparties	1313 GRAND STREET REALTY, LLC		X
374	Material Contract Counterparties	181 W JOHNSON OPERATING LLC		X
375	Material Contract Counterparties	445 HOLLYWOOD AVENUE, LLC		X
376	Material Contract Counterparties	9551930 CANADA INC.		X
377	Material Contract Counterparties	A. DUJE PYLE		X
378	Material Contract Counterparties	A2-21 1333 NORTH MARKET LLC		X
379	Material Contract Counterparties	ABF FREIGHT SYSTEM, INC		X
380	Material Contract Counterparties	ACHERON LAND HOLDINGS LLC		X
381	Material Contract Counterparties	AJIA, LLC	X	
382	Material Contract Counterparties	ALAMITOS AUTO PARTS, INC.		X
383	Material Contract Counterparties	ALLIED LOGISTICS CORP.	X	
384	Material Contract Counterparties	APPLETREE REALTY HOLDINGS, LLC		X
385	Material Contract Counterparties	ARTIM INDUSTRIAL PROPERTIES		X
386	Material Contract Counterparties	AURORA BUSINESS PARK ASSOCIATES, LP		X
387	Material Contract Counterparties	AXOS BANK		X
388	Material Contract Counterparties	B & W INVESTMENTS		X
389	Material Contract Counterparties	B. KIK PROPERTIES LLC		X
390	Material Contract Counterparties	BAKER DENNARD & GOETZ, INC.		X

No.	Category	Entity Name (Full Name as per FHL)	Connection	No Connection
391	Material Contract Counterparties	BARRY JENKINS TRUST		X
392	Material Contract Counterparties	BEL AIR T.T., LLC		X
393	Material Contract Counterparties	BIG SKY PROPERTY MANAGEMENT		X
394	Material Contract Counterparties	BLACH DISTRIBUTING COMPANY		X
395	Material Contract Counterparties	BLACH INVESTMENT GROUP		X
396	Material Contract Counterparties	BLUEBIRD REAL ESTATE HOLDINGS, LLC		X
397	Material Contract Counterparties	BNSF RAILWAY COMPANY	X	
398	Material Contract Counterparties	BOYER LOGISTICS, INC.		X
399	Material Contract Counterparties	BREIT INDUSTRIAL CANYON GA 1801 LLC		X
400	Material Contract Counterparties	C AND S BROKERAGE		X
401	Material Contract Counterparties	CENTRAL PROPERTY GROUP LLC		X
402	Material Contract Counterparties	CHAMBERLAIN TRUST	X	
403	Material Contract Counterparties	CHAMPION TERMINAL ASSOCIATES, LLC		X
404	Material Contract Counterparties	CHICAGO TITLE LAND TRUST COMPANY		X
405	Material Contract Counterparties	CHRISTY REAL ESTATE, LLC		X
406	Material Contract Counterparties	CITY OF GOODLAND/COUNTY CLERK OF SHERMAN COUNTY		X
407	Material Contract Counterparties	COMMERCE ROAD TERMINALS LLC		X
408	Material Contract Counterparties	CROWN ASSOCIATES		X
409	Material Contract Counterparties	CROWN ENTERPRISES, INC.		X
410	Material Contract Counterparties	CWW ENTERPRISES LLC		X
411	Material Contract Counterparties	CYNTHIA OLIVER		X
412	Material Contract Counterparties	DAVID M. AND ANN B. MORSE		X
413	Material Contract Counterparties	DCT ECKHOFF STREET LLC		X
414	Material Contract Counterparties	DCT PEORIA STREET LLC		X
415	Material Contract Counterparties	DCT REGENTVIEW AVENUE, LLC		X
416	Material Contract Counterparties	DOCK STREET CORP	X	
417	Material Contract Counterparties	DON JERRY X-PLO, INC.		X
418	Material Contract Counterparties	DUNCO, LLC		X
419	Material Contract Counterparties	DWELL WISE LP		X
420	Material Contract Counterparties	DWIS, LLC		X
421	Material Contract Counterparties	EAST WEST BANK	X	
422	Material Contract Counterparties	EDINBURGH LOGISTICS ASSETS LLC		X
423	Material Contract Counterparties	EILER, LLC		X
424	Material Contract Counterparties	ELMIRA TERMINAL & WAREHOUSE CORP.		X
425	Material Contract Counterparties	ESTES EXPRESS LINES		X
426	Material Contract Counterparties	ESTES TERMINALS LLC		X
427	Material Contract Counterparties	EXETER 1619 N PLAZA, LLC		X
428	Material Contract Counterparties	EXOL PROPERTIES, LLC		X
429	Material Contract Counterparties	FAZIO TV, LLC		X
430	Material Contract Counterparties	FEDERAL BRIDGE CORPORATION		X
431	Material Contract Counterparties	FIFTY SECOND AVENUE ASSOCIATES, INC.		X
432	Material Contract Counterparties	FINLAYSON LOGISTICS ASSETS LLC		X
433	Material Contract Counterparties	FREEMONT CENTER ASSOCIATES		X
434	Material Contract Counterparties	FREIGHT LINE PROPERTIES, LLC		X
435	Material Contract Counterparties	G&I IX CHESHIRE, LLC		X
436	Material Contract Counterparties	GB ALBANY, LLC		X
437	Material Contract Counterparties	GB UNION GAP, LLC		X
438	Material Contract Counterparties	GEFFS		X
439	Material Contract Counterparties	GUV IL7 LLC		X
440	Material Contract Counterparties	GLEN EG, LLC		X
441	Material Contract Counterparties	GPT DEER PARK TERMINAL OWNER LLC		X
442	Material Contract Counterparties	GPT ORLANDO TERMINAL OWNER LLC		X
443	Material Contract Counterparties	GPT SANTA FE SPRINGS OWNER LP		X
444	Material Contract Counterparties	GREEN ACRES GYPSUM		X
445	Material Contract Counterparties	GROWTH FUNDING EQUIPMENT FINANCE		X
446	Material Contract Counterparties	GRP 298 ASTOR LLC		X
447	Material Contract Counterparties	GULSONS CUTTER, LLC		X
448	Material Contract Counterparties	HAENER PROPERTIES LP		X
449	Material Contract Counterparties	HARRIS REAL ESTATE HOLDINGS, LLC		X
450	Material Contract Counterparties	HARTMAN ROAD LLC		X
451	Material Contract Counterparties	HAWKEY TRANSPORTATION		X
452	Material Contract Counterparties	HEALTHSOURCE INTEGRATED SOLUTIONS		X
453	Material Contract Counterparties	HIGHLAND INVESTMENTS, LLLP		X
454	Material Contract Counterparties	HVP INDUSTRIAL PARK		X
455	Material Contract Counterparties	INVERMEX, LLC		X

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456	Material Contract Counterparties	IVEY SELF STORAGE, INC.		X
457	Material Contract Counterparties	J AND C GILMAN LLC		X
458	Material Contract Counterparties	J. B. WRIGHT		X
459	Material Contract Counterparties	J. L. CLARK CORPORATION		X
460	Material Contract Counterparties	JACK CHAMBERLAIN		X
461	Material Contract Counterparties	JAY F. MANNINO TRUST		X
462	Material Contract Counterparties	JEDS, LLC		X
463	Material Contract Counterparties	JENNINGS LEASING, LC		X
464	Material Contract Counterparties	JERALD K. HOFSTAD		X
465	Material Contract Counterparties	JIM HEATHERLY		X
466	Material Contract Counterparties	JONESBORO FREIGHT TERMINAL, LLC		X
467	Material Contract Counterparties	JVCA INVESTMENTS, LLC		X
468	Material Contract Counterparties	KESTREL CROSSDOCK, LLC		X
469	Material Contract Counterparties	LEE A. WIGGINS		X
470	Material Contract Counterparties	LIGHTEDGE TECHNOLOGIES		X
471	Material Contract Counterparties	LORRANE CARLSON		X
472	Material Contract Counterparties	M J ROCK, LLC		X
473	Material Contract Counterparties	M4 TERMINALS, LLC		X
474	Material Contract Counterparties	MAD ACQUISITIONS, LLC		X
475	Material Contract Counterparties	MADRONA CUTTER, LLC		X
476	Material Contract Counterparties	MARIA ONTIVEROS		X
477	Material Contract Counterparties	MARLEY RMC II SPE LLC		X
478	Material Contract Counterparties	MARY A. FAZIO LIMITED PARTNERSHIP I		X
479	Material Contract Counterparties	MATELICH CRANE, PIER & PILING		X
480	Material Contract Counterparties	MCCALLUM FAMILY, LLC		X
481	Material Contract Counterparties	MERCEDES-BENZ FINANCIAL SERVICES USA LLC	X	
482	Material Contract Counterparties	MC FISHERSVILLE I, LLC		X
483	Material Contract Counterparties	MITCHELL NELSON		X
484	Material Contract Counterparties	MOBILE AIRPORT AUTHORITY		X
485	Material Contract Counterparties	MOHAWK STREET PROPERTIES LLC		X
486	Material Contract Counterparties	MONTANA OPPORTUNITIES, LLC		X
487	Material Contract Counterparties	MULTI-BASE, INC.		X
488	Material Contract Counterparties	NAPA AUTO PARTS	X	
489	Material Contract Counterparties	NATIONS EQUIPMENT FINANCE		X
490	Material Contract Counterparties	NATMI LPF BLOOMINGTON, LP		X
491	Material Contract Counterparties	NATMI NATIONAL FX PROPERTIES, LLC		X
492	Material Contract Counterparties	NATMI NATIONAL TAMPA, LLC		X
493	Material Contract Counterparties	NATMI NATIONAL TRUCK TERMINALS, LLC		X
494	Material Contract Counterparties	NED PROPERTIES, LLC		X
495	Material Contract Counterparties	NEXTRAN TRUCK CENTER		X
496	Material Contract Counterparties	NIAGARA FALLS BRIDGE		X
497	Material Contract Counterparties	NORSTAR WALKER INC.		X
498	Material Contract Counterparties	NORTH ACRES DEVELOPMENT CO., INC.		X
499	Material Contract Counterparties	NW 5-B OFFICE AND RETAIL LLC		X
500	Material Contract Counterparties	OFS KC ASPRIA, LLC		X
501	Material Contract Counterparties	ORANGE BATAVIA I LLC		X
502	Material Contract Counterparties	ORCHARD INVESTMENTS, INC.		X
503	Material Contract Counterparties	P & R PROPERTY MANAGEMENT		X
504	Material Contract Counterparties	PAC OPERATING LIMITED PARTNERSHIP		X
505	Material Contract Counterparties	PACCAR FINANCIAL CORP.	X	
506	Material Contract Counterparties	PACIFIC TRANSHIPMENT CENTERS, LLC		X
507	Material Contract Counterparties	PACIFICORP	X	
508	Material Contract Counterparties	PAUL ISAACSON		X
509	Material Contract Counterparties	PEAPACK CAPITAL CORPORATION		X
510	Material Contract Counterparties	PEARL LENZEN		X
511	Material Contract Counterparties	PENSKE TRUCK LEASING CO. L.P.	X	
512	Material Contract Counterparties	PETERS INVESTMENTS, LLC		X
513	Material Contract Counterparties	PIPER PROPERTY HOLDINGS, LP		X
514	Material Contract Counterparties	POPULAR INVESTMENTS, LLC		X
515	Material Contract Counterparties	PORT OF SEATTLE	X	
516	Material Contract Counterparties	PPF SUDBERRY OCEAN VIEW HILLS, LP		X
517	Material Contract Counterparties	PRICE PROPERTY AND INVESTMENTS LLC AND GREEN BLUE 1818 LLC		X
518	Material Contract Counterparties	PROLOGIS L.P.	X	
519	Material Contract Counterparties	PROLOGIS TARGETED U.S. LOGISTICS FUND, LP		X
520	Material Contract Counterparties	PROLOGIS USLV NEWCA 3, CA		X

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521	Material Contract Counterparties	PROLOGIS USLV NEWCA 3, LLC		X
522	Material Contract Counterparties	PROLOGIS USLV SURREIT 4, LLC		X
523	Material Contract Counterparties	PROPERTY 1955 LLC		X
524	Material Contract Counterparties	PWM, INC.		X
525	Material Contract Counterparties	PYRO JUNKIE FIREWORKS, INC.		X
526	Material Contract Counterparties	R. L. ROBERTS, LLC		X
527	Material Contract Counterparties	RADIUS BANK	X	
528	Material Contract Counterparties	REALTERM NAT PROPERTY HOLDINGS, LP		X
529	Material Contract Counterparties	REGENCY WEST OFFICE PARTNERS		X
530	Material Contract Counterparties	REIMER WORLD PROPERTIES CORP.		X
531	Material Contract Counterparties	RGA DAFEN EAST DALLAS LP		X
532	Material Contract Counterparties	RICH AND DAVE GRANT PROPERTIES		X
533	Material Contract Counterparties	RICHARDSONS PROPERTIES LLC		X
534	Material Contract Counterparties	RLF BOOTH SPE, LLC		X
535	Material Contract Counterparties	RLF I-A SPE, LLC		X
536	Material Contract Counterparties	RLF I-C SPE, LLC		X
537	Material Contract Counterparties	RLF I-PICO SPE, LLC		X
538	Material Contract Counterparties	RLF EAST 2 LLC		X
539	Material Contract Counterparties	RLR INVESTMENTS, LLC		X
540	Material Contract Counterparties	ROEMER WAY LLC		X
541	Material Contract Counterparties	RWP MANITOBA LTD		X
542	Material Contract Counterparties	RYDER TRANSPORTATION SERVICES		X
543	Material Contract Counterparties	S&S TRANSPORT		X
544	Material Contract Counterparties	SALEM WAREHOUSE SYNDICATE LLC		X
545	Material Contract Counterparties	SANTA MARIA INVESTMENTS, LLC		X
546	Material Contract Counterparties	SCHOPP PROPERTIES		X
547	Material Contract Counterparties	SHAFFER ROAD LLC		X
548	Material Contract Counterparties	SHURLING PROPERTY		X
549	Material Contract Counterparties	SILVER CREEK, LLC	X	
550	Material Contract Counterparties	SNOHOMISH COUNTY/CITY AIRPORT		X
551	Material Contract Counterparties	SOETH CORPORATION		X
552	Material Contract Counterparties	SOUTHEASTERN FREIGHT LINES, INC.		X
553	Material Contract Counterparties	SOUTHERN WAREHOUSING & DISTRIBUTION		X
554	Material Contract Counterparties	SPALDING AND SON, INC.		X
555	Material Contract Counterparties	STAKER & PARSON		X
556	Material Contract Counterparties	STERLING NATIONAL BANK	X	
557	Material Contract Counterparties	STOUGHTON TRAILERS ACCEPTANCE CO LLC		X
558	Material Contract Counterparties	TATANKA, LLC		X
559	Material Contract Counterparties	TERMINAL LOGISTICS II MID-ATLANTIC SPE, LLC		X
560	Material Contract Counterparties	TERMINAL LOGISTICS II SOUTH SPE, LLC		X
561	Material Contract Counterparties	TERMINAL LOGISTICS II TEXAS SPE, LP		X
562	Material Contract Counterparties	TERRENO CLAWITER LLC		X
563	Material Contract Counterparties	TERRENO DELL LLC		X
564	Material Contract Counterparties	TFI INTERNATIONAL INC.	X	
565	Material Contract Counterparties	THE FALOMA FAZIO PROPERTY, LLC		X
566	Material Contract Counterparties	THE MCPHERSON COMPANIES		X
567	Material Contract Counterparties	THUNDERBOLT MANAGEMENT GROUP INC.		X
568	Material Contract Counterparties	TIERPOINT, LLC	X	
569	Material Contract Counterparties	TIMBERLINE DISTRIBUTORS LLC / THE BLACK SHEEP		X
570	Material Contract Counterparties	TOON INVESTMENTS, LLC		X
571	Material Contract Counterparties	TOYOTA	X	
572	Material Contract Counterparties	TRAFTON WAREHOUSE LLC		X
573	Material Contract Counterparties	TRP PORTFOLIO, LLC		X
574	Material Contract Counterparties	UNIPOLIA DAIRY		X
575	Material Contract Counterparties	UNITE PRIVATE NETWORKS		X
576	Material Contract Counterparties	USHOLL (MI) LLC		X
577	Material Contract Counterparties	VELOCITY PARTNERS LLC	X	
578	Material Contract Counterparties	VICTORIA C. HAYCOCK		X
579	Material Contract Counterparties	VIEWEG REAL ESTATE		X
580	Material Contract Counterparties	VILLA VISTA WEST, LLC		X
581	Material Contract Counterparties	VOLVO FINANCIAL SERVICES	X	
582	Material Contract Counterparties	WARNER-WILLIAMS INVESTMENTS, INC.		X
583	Material Contract Counterparties	WATWOOD INVESTMENTS, LLC		X
584	Material Contract Counterparties	WEST EMERSON BROKERS MALL LTD.		X
585	Material Contract Counterparties	WIPF, INC.		X

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586	Material Contract Counterparties	WOLVERINE FREIGHT SYSTEM		X
587	Material Contract Counterparties	ZOLLINGER COMMERCIAL WAREHOUSING		X
588	Subrogations Claims - Open Litigation	ABILI, EDWARD		X
589	Subrogations Claims - Open Litigation	AGYILURAH, KWAME		X
590	Subrogations Claims - Open Litigation	ALEXANDER, JAMES C		X
591	Subrogations Claims - Open Litigation	ALMONTE, CRISLEY A		X
592	Subrogations Claims - Open Litigation	ARCE, MARIO		X
593	Subrogations Claims - Open Litigation	ARIAS, NICOLE		X
594	Subrogations Claims - Open Litigation	AUGUSTE, MICHELLE		X
595	Subrogations Claims - Open Litigation	BAEZ, DANIA		X
596	Subrogations Claims - Open Litigation	BAGWELL, KEVIN		X
597	Subrogations Claims - Open Litigation	BAKER, RINGO		X
598	Subrogations Claims - Open Litigation	BAZAROV, JACOB		X
599	Subrogations Claims - Open Litigation	BINETTE, MYRIAM		X
600	Subrogations Claims - Open Litigation	BOBLITT, ROBERT E		X
601	Subrogations Claims - Open Litigation	BOJANG, MUHAMMED		X
602	Subrogations Claims - Open Litigation	BROUSSARD, DEVONTE THOMAS		X
603	Subrogations Claims - Open Litigation	BROWN, MELISSA D		X
604	Subrogations Claims - Open Litigation	BUFFORD, RUSSELL		X
605	Subrogations Claims - Open Litigation	BUFORD, VIRGINIA		X
606	Subrogations Claims - Open Litigation	BURRELL, BRANDY C		X
607	Subrogations Claims - Open Litigation	BYRD, DESTINEE R		X
608	Subrogations Claims - Open Litigation	CANCINO, EDGAR		X
609	Subrogations Claims - Open Litigation	CARRILLO, ROBERT		X
610	Subrogations Claims - Open Litigation	CHARLOT, CHARLENE		X
611	Subrogations Claims - Open Litigation	CLARIN, SHANNON L		X
612	Subrogations Claims - Open Litigation	CLARK, PAUL		X
613	Subrogations Claims - Open Litigation	COOPER, STEVEN		X
614	Subrogations Claims - Open Litigation	CURRY, JAMES		X
615	Subrogations Claims - Open Litigation	DAUGHERTY, NORMAN E		X
616	Subrogations Claims - Open Litigation	DELEON, YEFERSON		X
617	Subrogations Claims - Open Litigation	DEWELL, MEGAN B		X
618	Subrogations Claims - Open Litigation	DOMINGUEZ, JENNIFER		X
619	Subrogations Claims - Open Litigation	DREW, DERRICK E		X
620	Subrogations Claims - Open Litigation	DRIVE NEW JERSEY INS. CO.		X
621	Subrogations Claims - Open Litigation	ESKRIDGE, DECARLO A		X
622	Subrogations Claims - Open Litigation	FERNANDEZ, CHRISTIAN		X
623	Subrogations Claims - Open Litigation	FISHER, SHEROUENNA		X
624	Subrogations Claims - Open Litigation	FREEMAN, SABRINA		X
625	Subrogations Claims - Open Litigation	FUSELIER, WILLIAM		X
626	Subrogations Claims - Open Litigation	GARCIA, ERICA		X
627	Subrogations Claims - Open Litigation	GASSAWAY, JOHN		X
628	Subrogations Claims - Open Litigation	GIBBY, GARY		X
629	Subrogations Claims - Open Litigation	GILMORE, JIMMIE L		X
630	Subrogations Claims - Open Litigation	GIUNTO, VINCENZO		X
631	Subrogations Claims - Open Litigation	GLOVER, D'ANGELO		X
632	Subrogations Claims - Open Litigation	GOODMAN, SOPHIA L		X
633	Subrogations Claims - Open Litigation	GRISSEM, BOBBY		X
634	Subrogations Claims - Open Litigation	HAEFNER FARM		X
635	Subrogations Claims - Open Litigation	HALL, DEREK		X
636	Subrogations Claims - Open Litigation	HAMILTON, BONITA		X
637	Subrogations Claims - Open Litigation	HANFORD, PANGIE		X
638	Subrogations Claims - Open Litigation	HERNANDEZ, EMELY		X
639	Subrogations Claims - Open Litigation	HERNANDEZ, HENRY P		X
640	Subrogations Claims - Open Litigation	HETTICK, RACHAEL L		X
641	Subrogations Claims - Open Litigation	HILL, ANTONIO		X
642	Subrogations Claims - Open Litigation	HILL, TINA		X
643	Subrogations Claims - Open Litigation	HONG, HAN G		X
644	Subrogations Claims - Open Litigation	HONG, ISAAC		X
645	Subrogations Claims - Open Litigation	HONG, MARYBETH		X
646	Subrogations Claims - Open Litigation	HOUSE, JOSHUA W		X
647	Subrogations Claims - Open Litigation	HOWARD, JAMES		X
648	Subrogations Claims - Open Litigation	HUBERT, JIMMIE		X
649	Subrogations Claims - Open Litigation	HUCKS, NOVELLA N		X
650	Subrogations Claims - Open Litigation	HUDSON, CHRISTINE		X



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651	Subrogations Claims - Open Litigation	IBARRA-BASTIDAS, GABRIELA		X
652	Subrogations Claims - Open Litigation	JACKSON, GERALDINE		X
653	Subrogations Claims - Open Litigation	JACKSON, LEROY F		X
654	Subrogations Claims - Open Litigation	JOHNSON, GLENN		X
655	Subrogations Claims - Open Litigation	JOHNSON, LILLIE P		X
656	Subrogations Claims - Open Litigation	JONES, DELORES		X
657	Subrogations Claims - Open Litigation	KELSIE, ADAM		X
658	Subrogations Claims - Open Litigation	KHAIRA, JARNAIL S		X
659	Subrogations Claims - Open Litigation	KIEL, MINDY ANN		X
660	Subrogations Claims - Open Litigation	KIRN, COLEMAN B		X
661	Subrogations Claims - Open Litigation	KITZMILLER, CHRISTIE		X
662	Subrogations Claims - Open Litigation	KLUKEN, MICHAEL		X
663	Subrogations Claims - Open Litigation	KOULOJIAN, HAGOP		X
664	Subrogations Claims - Open Litigation	LAPOLLA, BLAISE E		X
665	Subrogations Claims - Open Litigation	LEUNG, MARINA		X
666	Subrogations Claims - Open Litigation	LITTRAL, WILLIAM A		X
667	Subrogations Claims - Open Litigation	LOOMIS, MARSHALL		X
668	Subrogations Claims - Open Litigation	LOPEZ-BULES, MARTHA		X
669	Subrogations Claims - Open Litigation	LOUIS, KIRBY		X
670	Subrogations Claims - Open Litigation	LOURO, EMILY J		X
671	Subrogations Claims - Open Litigation	LUCE, JOHN		X
672	Subrogations Claims - Open Litigation	MADDEN, JAYLIN J		X
673	Subrogations Claims - Open Litigation	MARTIN, JANAE		X
674	Subrogations Claims - Open Litigation	MATA, MARTIN NAVA		X
675	Subrogations Claims - Open Litigation	MCBEAN, CAMILA		X
676	Subrogations Claims - Open Litigation	MERCADO, MILAGROS V		X
677	Subrogations Claims - Open Litigation	MILLER, THOMAS		X
678	Subrogations Claims - Open Litigation	MISQUEZ, AARON S		X
679	Subrogations Claims - Open Litigation	MONGELLI, PAUL L		X
680	Subrogations Claims - Open Litigation	MOONILAL-SINGH, KAVIR		X
681	Subrogations Claims - Open Litigation	MUGHADAM, DAVID		X
682	Subrogations Claims - Open Litigation	NAPIWOCKI, JILL		X
683	Subrogations Claims - Open Litigation	NEATHERY, ANTHONY S		X
684	Subrogations Claims - Open Litigation	NEWTON, JESSE		X
685	Subrogations Claims - Open Litigation	NOWICKI, LAWRENCE		X
686	Subrogations Claims - Open Litigation	ONCOR ELECTRIC DELIVERY COMPANY	X	
687	Subrogations Claims - Open Litigation	OPENSHAW, ANNE-CELESTE		X
688	Subrogations Claims - Open Litigation	PATEL, ANKIT K		X
689	Subrogations Claims - Open Litigation	PATTERSON, NANCY		X
690	Subrogations Claims - Open Litigation	PEGUERO, YENCY		X
691	Subrogations Claims - Open Litigation	PENBA, VIGNOLA		X
692	Subrogations Claims - Open Litigation	PEREZ-ORTIZ, YURITS		X
693	Subrogations Claims - Open Litigation	PEREZ-VALENCIA, LEXINGTON		X
694	Subrogations Claims - Open Litigation	PLOTT, JC		X
695	Subrogations Claims - Open Litigation	PONCE, LEONEL		X
696	Subrogations Claims - Open Litigation	POWELL, ANTHONY		X
697	Subrogations Claims - Open Litigation	PROTO, ERIK		X
698	Subrogations Claims - Open Litigation	RICHARD, JOSHUA		X
699	Subrogations Claims - Open Litigation	RIGGINS, KIMDELL		X
700	Subrogations Claims - Open Litigation	RILEY, CHERRY B		X
701	Subrogations Claims - Open Litigation	RIVERA-ROMERO, LESLIE J		X
702	Subrogations Claims - Open Litigation	ROBINSON, SUMMER CHEYENNE		X
703	Subrogations Claims - Open Litigation	ROBLES, SAMUEL		X
704	Subrogations Claims - Open Litigation	RODRIGUEZ, KENNETH		X
705	Subrogations Claims - Open Litigation	RODRIGUEZ, RAUDIN		X
706	Subrogations Claims - Open Litigation	ROGERS, LILAH		X
707	Subrogations Claims - Open Litigation	ROMAN, NADINE		X
708	Subrogations Claims - Open Litigation	ROSHAW, CADE J		X
709	Subrogations Claims - Open Litigation	SANCHEZ GARCIA, HORACIO		X
710	Subrogations Claims - Open Litigation	SANDERS, JOHN		X
711	Subrogations Claims - Open Litigation	SANTOS, MARTITA S		X
712	Subrogations Claims - Open Litigation	SAWYER, SHERI L		X
713	Subrogations Claims - Open Litigation	SAVEGH, AILYN		X
714	Subrogations Claims - Open Litigation	SCHIMMOLLER, JAMES D		X
715	Subrogations Claims - Open Litigation	SELBY, ROBERT		X

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716	Subrogations Claims - Open Litigation	SESSION, OUSARN F		X
717	Subrogations Claims - Open Litigation	SIMON, ALPAR		X
718	Subrogations Claims - Open Litigation	SIRA-MONSALVE, YELIMAR		X
719	Subrogations Claims - Open Litigation	SLATER, WILLIE LEE		X
720	Subrogations Claims - Open Litigation	SNEED, HODGES		X
721	Subrogations Claims - Open Litigation	SOFOLONIA, VEA		X
722	Subrogations Claims - Open Litigation	SOSA, JUAN		X
723	Subrogations Claims - Open Litigation	SPENCE, TENA J		X
724	Subrogations Claims - Open Litigation	SRITHARAN, SRI		X
725	Subrogations Claims - Open Litigation	STEWART RENTALS		X
726	Subrogations Claims - Open Litigation	TARTABUL, CARLOS E		X
727	Subrogations Claims - Open Litigation	TINSLEY, JESSITINA		X
728	Subrogations Claims - Open Litigation	TRICE, WHITTNI L		X
729	Subrogations Claims - Open Litigation	TURAKULOV, DAMIR T		X
730	Subrogations Claims - Open Litigation	VEASEY, ZACKARY		X
731	Subrogations Claims - Open Litigation	VIERA, OCTAVIO F		X
732	Subrogations Claims - Open Litigation	WASMILLER, LORINDA		X
733	Subrogations Claims - Open Litigation	WATERS-OCASIO, LAUREEN		X
734	Subrogations Claims - Open Litigation	WATKINS, ERIC		X
735	Subrogations Claims - Open Litigation	WILLIAMS, BERNARD		X
736	Subrogations Claims - Open Litigation	WILLIAMS, JOHN		X
737	Subrogations Claims - Open Litigation	WINSTON, JOYCE A		X
738	Subrogations Claims - Open Litigation	WINSTON, SHAREE D		X
739	Subrogations Claims - Open Litigation	WYSZYNSKI, PAUL		X
740	Subrogations Claims - Open Litigation	YANTO, CHARMANE		X
741	Surety and Letters of Credit Issuers	ARCH CAPITAL GROUP	X	
742	Surety and Letters of Credit Issuers	ARGO GROUP	X	
743	Surety and Letters of Credit Issuers	AXA XL	X	
744	Surety and Letters of Credit Issuers	CHUBB GROUP	X	
745	Surety and Letters of Credit Issuers	CNA SURETY		X
746	Surety and Letters of Credit Issuers	INTACT GROUP		X
747	Surety and Letters of Credit Issuers	LIBERTY MUTUAL GROUP	X	
748	Surety and Letters of Credit Issuers	Protective Insurance Corporation	X	
749	Taxing Authorities / Governmental Agencies / Regulatory Agencies	CANADA REVENUE AGENCY	X	
750	Taxing Authorities / Governmental Agencies / Regulatory Agencies	CITY OF DANVILLE, IL		X
751	Taxing Authorities / Governmental Agencies / Regulatory Agencies	CITY OF JOILET, IL		X
752	Taxing Authorities / Governmental Agencies / Regulatory Agencies	LOS ANGELES COUNTY, CA	X	
753	Taxing Authorities / Governmental Agencies / Regulatory Agencies	MASSACHUSETTS DEPARTMENT OF REVENUE		X
754	Taxing Authorities / Governmental Agencies / Regulatory Agencies	NEW YORK DEPARTMENT OF TAXATION AND FINANCE		X
755	Taxing Authorities / Governmental Agencies / Regulatory Agencies	PENNSYLVANIA DEPARTMENT OF REVENUE		X
756	Taxing Authorities / Governmental Agencies / Regulatory Agencies	SAN JOAQUIN COUNTY ASSESSOR'S OFFICE (TRACY, CA)		X
757	Taxing Authorities / Governmental Agencies / Regulatory Agencies	ST. JOSEPH COUNTY (SOUTH BEND), IN		X
758	Taxing Authorities / Governmental Agencies / Regulatory Agencies	TEXAS COMPTROLLER		X
759	Taxing Authorities / Governmental Agencies / Regulatory Agencies	WASHINGTON DEPARTMENT OF REVENUE		X
760	U.S. Trustee Office	BENJAMIN HACKMAN		X
761	U.S. Trustee Office	CHRISTINE GREEN		X
762	U.S. Trustee Office	DIANE GIORDANO		X
763	U.S. Trustee Office	DION WYNN		X
764	U.S. Trustee Office	EDITH A. SERRANO		X
765	U.S. Trustee Office	HANNAH M. MCCOLLUM		X
766	U.S. Trustee Office	HOLLY DICE		X
767	U.S. Trustee Office	JAMES R. O'MALLEY		X
768	U.S. Trustee Office	JANE LEAMY		X
769	U.S. Trustee Office	JOSEPH CLUDIA		X
770	U.S. Trustee Office	JOSEPH MCMAHON		X
771	U.S. Trustee Office	JULIET SARKESSIAN		X
772	U.S. Trustee Office	LAUREN ATTIX		X
773	U.S. Trustee Office	LINDA CASEY		X
774	U.S. Trustee Office	LINDA RICHENDERFER		X
775	U.S. Trustee Office	NYANQUOI JONES		X
776	U.S. Trustee Office	RICHARD SCHEPACARTER		X
777	U.S. Trustee Office	ROSA SIERRA-FOX		X
778	U.S. Trustee Office	SHAKIMA L. DORTCH		X
779	U.S. Trustee Office	TIMOTHY J. FOX, JR.		X
780	UCC Lien Parties	ALTABANK		X

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781	UCC Lien Parties	ALTER DOMUS PRODUCTS CORP.		X
782	UCC Lien Parties	BANK OF NEW YORK MELLON, THE AS COLLATERAL AGENT	X	
783	UCC Lien Parties	BOFI FEDERAL BANK		X
784	UCC Lien Parties	CITIZENS ASSET FINANCE INC.		X
785	UCC Lien Parties	CITIZENS BANK N.A.	X	
786	UCC Lien Parties	CITIZENS BUSINESS CAPITAL		X
787	UCC Lien Parties	CORTLAND PRODUCTS CORP.		X
788	UCC Lien Parties	CREDIT SUISSE AG AS COLLATERAL AGENT		X
789	UCC Lien Parties	EVERBANK COMMERCIAL FINANCE INC.		X
790	UCC Lien Parties	FIRST UTAH BANK		X
791	UCC Lien Parties	GROWTH FUNDING EQUIPMENT FINANCE		X
792	UCC Lien Parties	HARBOR CAPITAL LEASING INC.		X
793	UCC Lien Parties	HARBOR CAPITAL LEASING LLC		X
794	UCC Lien Parties	HYG FINANCIAL SERVICES INC.		X
795	UCC Lien Parties	INTERNAL REVENUE SERVICE	X	
796	UCC Lien Parties	INVESTORS BANK	X	
797	UCC Lien Parties	JPMORGAN CHASE BANK N.A.	X	
798	UCC Lien Parties	LE SCHWAB WAREHOUSE CENTER INC.		X
799	UCC Lien Parties	MILESTONE EQUIPMENT CORPORATION	X	
800	UCC Lien Parties	NATIONS FUND I INC.		X
801	UCC Lien Parties	NATIONS FUND I LLC		X
802	UCC Lien Parties	NEWSTAR COMMERCIAL LEASE FUNDING I LLC		X
803	UCC Lien Parties	NEWSTAR EQUIPMENT FINANCE I LLC		X
804	UCC Lien Parties	NIMHG FINANCIAL SERVICES INC.		X
805	UCC Lien Parties	PEOPLE'S CAPITAL AND LEASING CORP.		X
806	UCC Lien Parties	PEOPLE'S UNITED BANK NA	X	
807	UCC Lien Parties	PMAC FINANCIAL SERVICES GROUP LLC		X
808	UCC Lien Parties	RADIUS BANK	X	
809	UCC Lien Parties	RBS CITIZENS BUSINESS CAPITAL AS AGENT		X
810	UCC Lien Parties	SOMERSET CAPITAL GROUP LTD		X
811	UCC Lien Parties	SOMERSET CAPITAL GROUP XXII		X
812	UCC Lien Parties	STOUGHTON TRAILERS ACCEPTANCE COMPANY LLC		X
813	UCC Lien Parties	SUSQUEHANNA COMMERCIAL FINANCE INC.		X
814	UCC Lien Parties	TOYOTA INDUSTRIES COMMERCIAL FINANCE INC.		X
815	UCC Lien Parties	UTICA LEASECO LLC		X
816	UCC Lien Parties	WINTRUST EQUIPMENT FINANCE		X
817	UCC Lien Parties	YRC INC.	X	
818	UCC Members	ARMANDO RIVERA		X
819	UCC Members	BNSF RAILWAY COMPANY	X	
820	UCC Members	CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS PENSION FUND		X
821	UCC Members	DAVALER TRUCKS NA	X	
822	UCC Members	INTERNATIONAL BROTHERHOOD OF TEAMSTERS		X
823	UCC Members	MICHELIN NORTH AMERICA INC.	X	
824	UCC Members	NEW YORK STATE TEAMSTERS PENSION AND HEALTH FUNDS		X
825	UCC Members	PENSION BENEFIT GUARANTY CORPORATION	X	
826	UCC Members	RFT LOGISTICS LLC		X
827	UCC Professionals	AKIN GUMP	X	
828	UCC Professionals	HURON	X	
829	UCC Professionals	MILLER BUCKFIRE & CO.	X	
830	Union Funds	TEAMSTERS LOCAL 294 - ALBANY TRUCKING & ALLIED INDUSTRIES		X
831	Union Funds	AUTOMOBILE MECHANICS' LOCAL 701 UNION & INDUSTRY PENSION FUND (CHICAGO MECHANICS)		X
832	Union Funds	AUTOMOBILE MECHANICS' LOCAL 701 UNION & INDUSTRY WELFARE FUND (CHICAGO MECHANICS)		X
833	Union Funds	ALLIED SERVICES DIVISION - BRAC 1908 MIA		X
834	Union Funds	TCU PENSION FUND - BRAC 1908 MIA		X
835	Union Funds	CENTRAL PENNSYLVANIA TEAMSTERS HEALTH & WELFARE FUND		X
836	Union Funds	CENTRAL PENNSYLVANIA TEAMSTERS PENSION FUND		X
837	Union Funds	CENTRAL STATUS HEALTH & WELFARE FUND - LOCAL 778		X
838	Union Funds	CENTRAL STATUS HEALTH & WELFARE FUND		X
839	Union Funds	CENTRAL STATUS PENSION FUND - LOCAL 778		X
840	Union Funds	CENTRAL STATUS PENSION FUND		X
841	Union Funds	CHAUFFEURS TEAMSTERS & HELPERS LOCAL UNION 301 HEALTH & WELFARE FUND		X
842	Union Funds	DISTRICT #77 IAMAW WELFARE ASSOCIATION - LOCAL 737 (ST. PAUL)		X
843	Union Funds	DISTRICT #9 IAMAW WELFARE TRUST - LOCAL 777 (ST. LOUIS)		X
844	Union Funds	DISTRICT #9 IAMAW PENSION TRUST - LOCAL 777 (ST. LOUIS)		X

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845	Union Funds	EAST BAY DRAYAGE DRIVERS SECURITY FUND (LOCAL 70)		X
846	Union Funds	EMPLOYER-TEAMSTERS LOCAL #175 & 505 HEALTH AND WELFARE FUND (JC 84)		X
847	Union Funds	FREIGHT DRIVERS AND HELPERS LOCAL NO. 557 PENSION PLAN		X
848	Union Funds	HAGERSTOWN TEAMSTERS HEALTH & PENSION FUND (LOCAL 992)		X
849	Union Funds	HAWAII TEAMSTERS HEALTH & WELFARE TRUST		X
850	Union Funds	HAWAII TRUCKERS - TEAMSTERS UNION PENSION FUND		X
851	Union Funds	MECHANICS MOTOR CITY LODGE NO. 698, IAM WELFARE FUND		X
852	Union Funds	IAM LOCAL 447 HEALTH AND WELFARE FUND - BUFFALO		X
853	Union Funds	IAM NATIONAL PENSION FUND		X
854	Union Funds	IAM LOCAL 447 PENSION FUND - BUFFALO		X
855	Union Funds	IAM NATIONAL PENSION FUND - LOCAL 778		X
856	Union Funds	IAM NATIONAL PENSION FUND (ST PAUL)		X
857	Union Funds	IBT OFFICE OF THE TRUSTEE LOCAL 710 (CHICAGO MECHANICS) - HEALTH-WELFARE & PENSION FUND		X
858	Union Funds	INDIANA CONFERENCE OF TEAMSTERS SAFETY TRAINING & EDUCATIONAL TRUST FUND		X
859	Union Funds	TEAMSTERS JOINT COUNCIL NO 83 OF VIRGINIA HEALTH & WELFARE FUND		X
860	Union Funds	LA MACHINIST'S BENEFIT TRUST (LOCAL 1186 SOUTHERN CA MECH)		X
861	Union Funds	TEAMSTERS LOCAL 294 - ALBANY AREA TRUCKING		X
862	Union Funds	LOCAL 445 PENSION FUND		X
863	Union Funds	IBT TEAMSTERS HEALTH & WELFARE FUND LOCAL 705		X
864	Union Funds	MACHINIST MONEY PURCHASE PENSION FUND		X
865	Union Funds	MANAGEMENT LABOR WELFARE & PENSION FUNDS - LOCAL 1730 ILA		X
866	Union Funds	MICHIGAN CONFERENCE OF TEAMSTERS WELFARE FUND		X
867	Union Funds	MID JERSEY TRUCKING INDUSTRY LOCAL 701 WELFARE & PENSION FUND		X
868	Union Funds	MINNESOTA TEAMSTERS HEALTH & WELFARE PLAN		X
869	Union Funds	NATIONAL IAM PENSION FUND (LOCAL 1186)		X
870	Union Funds	NEW ENGLAND TEAMSTERS & TRUCKING INDUSTRY PENSION TRUST		X
871	Union Funds	NEW YORK STATE TEAMSTERS (LOCAL 445)		X
872	Union Funds	NEW YORK STATE TEAMSTERS CONFERENCE PENSION & RETIREMENT FUND		X
873	Union Funds	NEW YORK STATE TEAMSTERS COUNCIL HEALTH & HOSPITAL FUND		X
874	Union Funds	NEW YORK STATE WELFARE FUND (LOCAL 355 - BLT)		X
875	Union Funds	NORTHERN NEW ENGLAND BENEFIT TRUST		X
876	Union Funds	O'REILLY (TPA CORP 401K) SANTA ROSA AND BAY AREA		X
877	Union Funds	OREGON TEAMSTERS NATIONAL 401K SAVINGS PLAN		X
878	Union Funds	OREGON WESTERN TEAMSTERS WELFARE FUND		X
879	Union Funds	EMPLOYERS-TEAMSTERS LOCAL #175 & 505 PENSION FUND		X
880	Union Funds	ROAD CARRIERS LOCAL 707 HEALTH & WELFARE FUND		X
881	Union Funds	ROAD CARRIERS LOCAL 707 PENSION FUND		X
882	Union Funds	SANTA ROSA 665, LOCAL 287, AND LOCAL 2785 (TEAMSTER BENEFIT TRUST)		X
883	Union Funds	SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS WELFARE & PENSION FUND (LOCAL 179)		X
884	Union Funds	SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS WELFARE & PENSION FUND (LOCAL 673/179/330/134)		X
885	Union Funds	SW PA AND WESTERN MARYLAND TEAMSTERS & EMPLOYERS PENSION FUND		X
886	Union Funds	TEAMSTERS #261 & EMPLOYERS WELFARE FUND		X
887	Union Funds	TEAMSTERS 401(K) JO/MILWAUKEE		X
888	Union Funds	TEAMSTERS 401(K) JOLIETTE		X
889	Union Funds	TEAMSTERS HEALTH SERVICES & INSURANCE PLAN OF LOCAL 404		X
890	Union Funds	TEAMSTERS JOINT COUNCIL NO. 83 OF VIRGINIA PENSION FUND		X
891	Union Funds	TEAMSTERS LOCAL 251 HEALTH SERVICES & INSURANCE PLAN		X
892	Union Funds	TEAMSTERS LOCAL 493 HEALTH SERVICE & INSURANCE PLAN		X
893	Union Funds	TEAMSTERS LOCAL 560 BENEFIT FUNDS (NORTH JERSEY)		X
894	Union Funds	TEAMSTERS LOCAL 617		X
895	Union Funds	TEAMSTERS LOCAL 639 EMPLOYERS HEALTH TRUST		X
896	Union Funds	TEAMSTERS LOCAL 639 EMPLOYERS PENSION TRUST		X
897	Union Funds	TEAMSTERS LOCAL 641 PENSION FUND		X
898	Union Funds	TEAMSTERS LOCAL 641 WELFARE FUND		X
899	Union Funds	TEAMSTERS LOCAL 671 HEALTH SERVICES & INSURANCE PLAN		X
900	Union Funds	TEAMSTERS LOCAL 677 HEALTH SERVICES & INSURANCE PLAN		X
901	Union Funds	TEAMSTERS LOCAL UNION NO. 453 HEALTH WELFARE & INSURANCE FUND		X
902	Union Funds	TEAMSTERS PENSION TRUST FUND OF PHILADELPHIA AND VICINITY - TEAMSTERS HEALTH & WELFARE FUND		X
903	Union Funds	TEAMSTERS PENSION TRUST FUND OF PHILADELPHIA AND VICINITY - TEAMSTERS PENSION FUND		X
904	Union Funds	TEAMSTERS UNION 25 HEALTH SERVICES & INSURANCE PLAN		X
905	Union Funds	TRANSPORTATION LOCAL 443 HEALTH SERVICE & INSURANCE PLAN		X
906	Union Funds	TRUCK DRIVERS LOCAL 170 HEALTH & WELFARE FUND		X

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907	Union Funds	UNION LOCAL 705 PT PENSION FUND		X
908	Union Funds	WASHINGTON TEAMSTERS NATIONAL 401K SAVINGS PLAN		X
909	Union Funds	WESTERN CONFERENCE OF TEAMSTERS - NATIONAL 401(K) SAVINGS PLAN		X
910	Union Funds	WESTERN CONFERENCE OF TEAMSTERS SUPPLEMENTAL BENEFIT TRUST FUND		X
911	Union Funds	WESTERN PENNSYLVANIA TEAMSTERS & EMPLOYERS PENSION FUND		X
912	Union Funds	WESTERN PENNSYLVANIA TEAMSTERS & EMPLOYERS WELFARE FUND		X
913	Union Funds	WESTERN STATES OFFICE & PROFESSIONAL EMPLOYEES PENSION FUND (OPEU)		X
914	Union Funds	WESTERN TEAMSTERS WELFARE FUND		X
915	Union Funds	WESTERN TEAMSTERS WELFARE TRUST - OPEIU		X
916	Union Funds	WESTERN TEAMSTERS WELFARE TRUST - WASHINGTON		X
917	Union Funds	WISCONSIN HEALTH FUND		X
918	Unions	INTERNATIONAL BROTHERHOOD OF TEAMSTERS		X
919	Vendors	4REFUEL CANADA LP	X	
920	Vendors	7 OIL COMPANY INC.		X
921	Vendors	A DUJE PYLE INC.		X
922	Vendors	AAA SEMI TRUCK & TRAILER REPAIRS, LLC		X
923	Vendors	ALTUS RECEIVABLES MANAGEMENT INC.		X
924	Vendors	AMERIGAS PROPANE		X
925	Vendors	ARAMARK	X	
926	Vendors	AT&T	X	
927	Vendors	AURORA PARTS & ACCESSORIES LLC		X
928	Vendors	AVERY WEIGH-TRONIX LLC		X
929	Vendors	B2B SUPPLY		X
930	Vendors	BAUCOM SERVICE INC.		X
931	Vendors	BAYARD ADVERTISING AGENCY		X
932	Vendors	BELK EXPRESS		X
933	Vendors	BESTPASS, INC.		X
934	Vendors	BLUE CROSS AND BLUE SHIELD ILL	X	
935	Vendors	BOBS MOBILE TRUCK & TRAILER SHOP LTD		X
936	Vendors	BRIDGESTONE AMERICAS	X	
937	Vendors	BROWN & JOSEPH		X
938	Vendors	BS TRANSPORT LLC		X
939	Vendors	CASS INFORMATION SYSTEMS, INC.		X
940	Vendors	CBK CONSTRUCTION COMPANY		X
941	Vendors	CENTURYLINK	X	
942	Vendors	CHEVRON PRODUCTS COMPANY		X
943	Vendors	CINTAS	X	
944	Vendors	CITY WIDE FRANCHISE CO INC		X
945	Vendors	CN RAIL		X
946	Vendors	COMDATA, INC.	X	
947	Vendors	CONRAD & BISCHOFF, INC.		X
948	Vendors	CONVERGE ONE INC		X
949	Vendors	COOK COUNTY TREASURER		X
950	Vendors	CORPORATE LODGING CONSULTANTS INC		X
951	Vendors	COYOTE LOGISTICS	X	
952	Vendors	CROSS COUNTRY COURIER INC		X
953	Vendors	CSTK		X
954	Vendors	CVS CAREMARK	X	
955	Vendors	DAIMLER TRUCK FINANCIAL SERVICES	X	
956	Vendors	DEKRA SERVICES INC.	X	
957	Vendors	DELL MARKETING L.P.		X
958	Vendors	DELTA DENTAL OF KANSAS, INC.		X
959	Vendors	DIESEL DIRECT WEST		X
960	Vendors	DIESEL DIRECT, INC.	X	
961	Vendors	DIRECT CHASSISLINK, INC.		X
962	Vendors	DIVERSIFIED ENERGY SUPPLY		X
963	Vendors	DUN & BRADSTREET, INC.	X	
964	Vendors	EAN SERVICES LLC	X	
965	Vendors	EBDOSF		X
966	Vendors	EXL SERVICE HOLDINGS INC	X	
967	Vendors	EXL SERVICE IRELAND LIMITED		X
968	Vendors	EXPERSOLVE		X
969	Vendors	FACTOR SYSTEMS, INC.		X
970	Vendors	FIDELITY WORKPLACE SERVICES LLC		X
971	Vendors	FIRE ENGINEERING COMPANY, INC.		X

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972	Vendors	FIRST ADVANTAGE BACKGROUND SERVICES CORP	X	
973	Vendors	FLEET CHARGE		X
974	Vendors	FLEETPRIDE		X
975	Vendors	FLETES MEXICO CARGA EXPRESS		X
976	Vendors	GARDAWORLD SECURITY SERVICES		X
977	Vendors	GARDEWINE & SONS LTD		X
978	Vendors	GBS CORP		X
979	Vendors	GEOS ENVIRONMENTAL, INC.		X
980	Vendors	GOETZ ENERGY CORPORATION		X
981	Vendors	GOODYEAR TIRE & RUBBER COMPANY	X	
982	Vendors	GPT OPERATING PARTNERSHIP LP		X
983	Vendors	GRAINGER	X	
984	Vendors	GREEN BLUE 1818 LLC		X
985	Vendors	GUIDEPOINT SECURITY LLC		X
986	Vendors	HAGERSTOWN TEAMSTERS & MOTOR CARRIERS		X
987	Vendors	HARTFORD LIFE AND ACCIDENT INS CO		X
988	Vendors	HAULISTIC LLC		X
989	Vendors	HAZ-MAT RESPONSE, INC.		X
990	Vendors	HERITAGE PETROLEUM LLC	X	
991	Vendors	HIGHTOWERS PETROLEUM COMPANY		X
992	Vendors	HNNY LOGISTICS		X
993	Vendors	HONEYWELL SCANNING AND MOBILITY	X	
994	Vendors	HYUNDAI TRANSLEAD		X
995	Vendors	IBM CORPORATION	X	
996	Vendors	IBT LOCAL 710		X
997	Vendors	IBT LOCAL 710 HEALTH & WELFARE		X
998	Vendors	IBT LOCAL 710 PENSION FUND		X
999	Vendors	IMPERIAL SUPPLIES LLC		X
1000	Vendors	INDIANA STATE DEPARTMENT OF REVENUE		X
1001	Vendors	INFOSTRETCH CORPORATION	X	
1002	Vendors	INSIGHT DIRECT USA, INC.	X	
1003	Vendors	INTERCEPT LOGISTICS, INC.		X
1004	Vendors	INTERSTATE BUILDING MAINTENANCE CORP		X
1005	Vendors	ITF LLC	X	
1006	Vendors	ITS NATIONAL, LLC		X
1007	Vendors	J.J. ADVANTAGE SECURITY		X
1008	Vendors	JACOBUS ENERGY LLC	X	
1009	Vendors	JAMES RIVER PETROLEUM, INC.		X
1010	Vendors	JLT MOBILE COMPUTERS INC.		X
1011	Vendors	KASOWITZ BENSON TORRES LLP	X	
1012	Vendors	KEYHOLE SOFTWARE LLC		X
1013	Vendors	KPMG LLP	X	
1014	Vendors	LAO-HMONG SECURITY AGENCY INC.		X
1015	Vendors	LEUF OF FLORIDA INC		X
1016	Vendors	LOCAL 251 H & W FUND		X
1017	Vendors	LOCAL 701 MID-JERSEY TRUCKING		X
1018	Vendors	LOCAL 707		X
1019	Vendors	LYTX, INC.	X	
1020	Vendors	MAGNUM LTL, INC.		X
1021	Vendors	MANSFIELD OIL COMPANY	X	
1022	Vendors	MARSH USA INC		X
1023	Vendors	MERGE	X	
1024	Vendors	MICHELIN NORTH AMERICA INC	X	
1025	Vendors	MICROSOFT CORPORATION	X	
1026	Vendors	MID-AMERICAN CONSTRUCTORS LLC		X
1027	Vendors	MILESTONE TRAILER LEASING LLC		X
1028	Vendors	MIRABITO ENERGY PRODUCTS		X
1029	Vendors	MIRACLE EXPRESS, INC.		X
1030	Vendors	MIRI PIRI TRANSPORTATION INC		X
1031	Vendors	M-O FREIGHT WORKS		X
1032	Vendors	MODE TRANSPORTATION LLC		X
1033	Vendors	MORGAN, LEWIS & BOCKUS LLP	X	
1034	Vendors	MOTUS LLC	X	
1035	Vendors	MTM RECOGNITION CORPORATION		X
1036	Vendors	NATIONAL LANDSCAPE MANAGEMENT		X

No.	Category	Entity Name (Full Name as per PHL)	Connection	No Connection
1037	Vendors	NEW ENGLAND TEAMSTERS PENSION FUND		X
1038	Vendors	NEXTRAN TRUCK CENTERS MIDWEST INC		X
1039	Vendors	NORFOLK SOUTHERN CORPORATION	X	
1040	Vendors	NORTH AMERICAN TRANSACTION SERVICES		X
1041	Vendors	NORTH PARK TRANSPORTATION CO INC		X
1042	Vendors	NTT DATA SERVICES LLC	X	
1043	Vendors	NW FLEET TRUCKTRAILER REPAIR INC		X
1044	Vendors	NY ST TEAMSTERS		X
1045	Vendors	NY STATE TEAMSTERS COUNCIL		X
1046	Vendors	OFFEN PETROLEUM LLC	X	
1047	Vendors	OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C.		X
1048	Vendors	OHIO DEPARTMENT OF TAXATION		X
1049	Vendors	OKTA INC	X	
1050	Vendors	OLD REPUBLIC RISK MANAGEMENT INC		X
1051	Vendors	OLD WORLD INDUSTRIES, LLC	X	
1052	Vendors	OPTVM		X
1053	Vendors	ORACLE AMERICA INC	X	
1054	Vendors	OREGON STATE DEPARTMENT OF TRANSPORTATION - MOTOR CARRIER TRANSPORTATION DIVISION		X
1055	Vendors	OREGON TEAMSTER EMPLOYERS TRUST		X
1056	Vendors	ORLANDO PRO TRUCK REPAIRS LLC		X
1057	Vendors	OSCO INCORPORATED	X	
1058	Vendors	OVERLAND WEST FREIGHT LINES		X
1059	Vendors	PACCAR PARTS FLEET SERVICES		X
1060	Vendors	PACKAGING CORPORATION OF AMERICA		X
1061	Vendors	PASHA HAWAII HOLDINGS LLC		X
1062	Vendors	PCS SURFACE DELIVERY		X
1063	Vendors	PETROCARD, INC.		X
1064	Vendors	PILOT TRAVEL CENTERS LLC	X	
1065	Vendors	PINNACLE FLEET SOLUTIONS		X
1066	Vendors	PONTOON SOLUTIONS, INC.	X	
1067	Vendors	PRESTIGE FLEET SERVICES LLC		X
1068	Vendors	PROLOGISTICS DISTRIBUTION INC		X
1069	Vendors	PROLOGIS USLV NEWCA 3 LP		X
1070	Vendors	PROSKALIER ROSE LLP	X	
1071	Vendors	PUBLICIS SAPIENT	X	
1072	Vendors	R & D MOBILE SERVICES INC		X
1073	Vendors	R.L. ROBERTS LLC		X
1074	Vendors	RAYS TIRE SERVICE LLC		X
1075	Vendors	RECEIVER GENERAL FOR CANADA		X
1076	Vendors	REED TRANSPORT, LLC		X
1077	Vendors	RFT LOGISTICS LLC		X
1078	Vendors	RICOH USA, INC.	X	
1079	Vendors	RILEY OIL CO		X
1080	Vendors	RINGCENTRAL INC	X	
1081	Vendors	ROAD CARRIERS LOCAL 707 WELFARE FUND		X
1082	Vendors	ROAD-1 INC		X
1083	Vendors	RODOPTIONS, LLC		X
1084	Vendors	RUSH TRUCK CENTER		X
1085	Vendors	SAFETY-KLEEN SYSTEMS INC		X
1086	Vendors	SALESFORCE.COM INC	X	
1087	Vendors	SAN BERNARDINO COUNTY TAX COLLECTOR		X
1088	Vendors	SC FUELS		X
1089	Vendors	SCHNEIDER NATIONAL, INC.	X	
1090	Vendors	SECURITAS SECURITY SERVICES	X	
1091	Vendors	SECURITY SOLUTIONS OF AMERICA		X
1092	Vendors	SEDGWICK CLAIMS MANAGEMENT SERVICES, INC.	X	
1093	Vendors	SIGNATURE GRAPHICS INC		X
1094	Vendors	SPAN ALASKA TRANSPORTATION INC		X
1095	Vendors	SPEEDY TRANSPORT GROUP INC		X
1096	Vendors	STAPLES BUSINESS ADVANTAGE		X
1097	Vendors	STL TRUCKERS, LLC		X
1098	Vendors	STRAIGHT FREIGHT SYSTEM LLC		X
1099	Vendors	SUBURBAN TEAMSTERS WELFARE FUND		X
1100	Vendors	SUPERIOR MATERIAL HANDLING INC		X

No.	Category	Entity Name (Full Name as per FHL)	Connection	No Connection
1101	Vendors	TACOMA MOTORFREIGHT SERVICE		X
1102	Vendors	TAYLOR COMMUNICATIONS		X
1103	Vendors	TBS FACTORING SERVICE, LLC		X
1104	Vendors	TEAMSTERS HEALTH & WELFARE FUND		X
1105	Vendors	TEAMSTERS LOCAL 25 H & W PLAN		X
1106	Vendors	TEAMSTERS LOCAL 641		X
1107	Vendors	TEAMSTERS LOCAL 641 H/W FUND		X
1108	Vendors	TEAMSTERS NATIONAL 401K SAVINGS PLAN		X
1109	Vendors	TEAMSTERS PENSION FUND		X
1110	Vendors	TEAMSTERS UNION LOCAL 25		X
1111	Vendors	TECHNOLOGY GROUP SOLUTIONS, LLC		X
1112	Vendors	TEN LOGISTICS, INC.		X
1113	Vendors	TIG FLEET SERVICE		X
1114	Vendors	TOTAL QUALITY LOGISTICS, LLC		X
1115	Vendors	TOTE MARITIME PUERTO RICO, LLC		X
1116	Vendors	TRANS-NATIONAL EXPRESS		X
1117	Vendors	TRUCKING EMPLOYEES OF NORTH		X
1118	Vendors	TRUCKING MANAGEMENT, INC.		X
1119	Vendors	TRUCKPRO	X	
1120	Vendors	U.S. XPRESS ENTERPRISES INC.	X	
1121	Vendors	ULINE SHIPPING SUPPLY SPECIALISTS		X
1122	Vendors	UNION PACIFIC RAILROAD	X	
1123	Vendors	UNITED PARCEL SERVICE	X	
1124	Vendors	US SPECIAL DELIVERY		X
1125	Vendors	VANGUARD TRAILER		X
1126	Vendors	VERIZON CONNECT TELCO INC		X
1127	Vendors	VERIZON WIRELESS	X	
1128	Vendors	WASHINGTON TEAMSTERS WELFARE TRUST		X
1129	Vendors	WASTE HARMONICS		X
1130	Vendors	WASTE MANAGEMENT NATIONAL SERVICES INC		X
1131	Vendors	WEBSTER BANK	X	
1132	Vendors	UNION NATIONAL BANK OF ELGIN		X
1133	Vendors	WEST POWER SERVICES		X
1134	Vendors	WESTERN PA WELFARE FUND		X
1135	Vendors	WIESE USA		X
1136	Vendors	WILMINGTON TRUST COMPANY	X	
1137	Vendors	WORLD FUEL SERVICES INC	X	
1138	Vendors	ZELLO INC.		X
1139	5% or More Equity Holders	INTERNATIONAL BROTHERHOOD OF TEAMSTERS		X
1140	5% or More Equity Holders	M/N PARTNERS MANAGEMENT, LP	X	
1141	5% or More Equity Holders	UNITED STATES DEPARTMENT OF THE TREASURY		X
1142	Top Creditors	AMAZON	X	
1143	Top Creditors	BED BATH & BEYOND	X	
1144	Top Creditors	BELK EXPRESS		X
1145	Top Creditors	BNSF RAILWAY COMPANY	X	
1146	Top Creditors	CENTRAL PENNSYLVANIA TEAMSTERS		X
1147	Top Creditors	CENTRAL STATES H&W FUND		X
1148	Top Creditors	CENTRAL STATES PENSION		X
1149	Top Creditors	COTY	X	
1150	Top Creditors	DAIMLER TRUCKS NA	X	
1151	Top Creditors	DIRECT CHASSISLINK, INC.		X
1152	Top Creditors	EXL SERVICE HOLDINGS INC	X	
1153	Top Creditors	GOODYEAR TIRE & RUBBER COMPANY	X	
1154	Top Creditors	HOME DEPOT	X	
1155	Top Creditors	IAM NATIONAL 401K PLAN		X
1156	Top Creditors	IBT LOCAL 710		X
1157	Top Creditors	KEURIG DR. PEPPER	X	
1158	Top Creditors	LOCAL 707		X
1159	Top Creditors	LOCAL 805 PENSION AND RETIREMENT PLAN		X
1160	Top Creditors	MICHELIN NORTH AMERICA INC	X	
1161	Top Creditors	MICHIGAN CONFERENCE OF TEAMSTERS		X
1162	Top Creditors	MID-AMERICAN CONSTRUCTORS LLC		X
1163	Top Creditors	NORTH AMERICAN TRANSACTION SERVICES		X
1164	Top Creditors	NY STATE TEAMSTERS COUNCIL		X
1165	Top Creditors	PENSION BENEFIT GUARANTY CORPORATION	X	



No.	Category	Entity Name (Full Name as per PHL)	Connection	No Connection
1166	Top Creditors	PENSKE TRUCK LEASING	X	
1167	Top Creditors	PILOT TRAVEL CENTERS LLC	X	
1168	Top Creditors	RFT LOGISTICS LLC		X
1169	Top Creditors	TEAMSTERS NATIONAL 401K SAVINGS PLAN		X
1170	Top Creditors	UNION PACIFIC RAILROAD	X	
1171	Top Creditors	WESTERN TEAMSTERS WELFARE FUND		X

\*Given the size of the Debtors' operations and the number of vendors and counterparties, EY LLP applied to the PHL the following parameters that were provided by the Debtors: (a) for vendors, EY LLP applied an 80% threshold on spend and vendors were excluded if they were already reviewed within another PHL category; (b) for counterparties with open cargo claims, EY LLP reviewed only parties with outstanding obligations greater than \$50k; and (c) EY LLP did not run any subrogation counterparties that did not have open litigation.